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1. AGENCY USE ONLY (Leave blank)	2. REPORT DATE AUGUST 2001	3. REPORT TYPE AND DATES COVERED FINAL REPORT (07-00 TO 07-01)	
4. TITLE AND SUBTITLE INITIATIVE TO RECAPTURE ORTI CASE ANALYSIS AT EVANS ARM	HOPEDICS WORKLOAD I Y COMMUNITY HOSPITA	USING BUSINESS AL	5. FUNDING NUMBERS
6. AUTHOR(S) CPT NOEL CHRISTIAN PACE, MEI	DICAL SERVICE CORPS		
7. PERFORMING ORGANIZATION NAME(S EVANS ARMY COMMUNITY HOS) FORT CARSON, COLORADO, 8091	PITAL		8. PERFORMING ORGANIZATION REPORT NUMBER
9. SPONSORING / MONITORING AGENCY US ARMY MEDICAL DEPARTMEN BLDG 2841 MCCS-HRA US ARMY- 3151 SCOTT RD SUITE 1412 FORT SAM HOUSTON TEXAS 7822	IT CENTER AND SCHOO BAYLOR UNIVERSITY P	L	10. SPONSORING / MONITORING AGENCY REPORT NUMBER 13-01
11. SUPPLEMENTARY NOTES			
12a. DISTRIBUTION / AVAILABILITY STAT APPROVED FOR PUBLIC RELEAS.		LIMITED	12b. DISTRIBUTION CODE

13. ABSTRACT (Maximum 200 words)
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LTG Peake used the results of this study in his testimony to members of the United States Senate on February 28, 2001. He said this study "is as an example of how to optimize the productivity and utilization of military hospitals and clinics consistent with sound business practices."

20040226 186

14. SUBJECT TERMS Business Cases Analysis, Productivity, Bid Price Adjustment			15. NUMBER OF PAGES 92	
				16. PRICE CODE
17	. SECURITY CLASSIFICATION OF REPORT	18. SECURITY CLASSIFICATION OF THIS PAGE	19. SECURITY CLASSIFICATION OF ABSTRACT	20. LIMITATION OF ABSTRACT
ı	N/A	N/A	N/A	UL

Running head: ORTHOPEDICS RECAPTURE INITIATIVE BCA

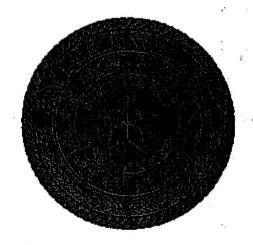
Graduate Management Project

Initiative to Recapture Orthopedics Workload Using
Business Case Analysis at Evans Army Community Hospital
CPT Noel Christian Pace BSM, CHE, CAAMA

U.S. Army-Baylor University Graduate Program in Healthcare

Administration

Preceptor: LTC Barbara A. Wright MHA, FACHE
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A paper submitted in partial fulfillment of the requirements for the U.S. Army-Baylor University Graduate

Program in Healthcare Administration

June 2001

Approved for Public Release
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#### ACKNOWLEDGEMENTS

There are many people that I would like to acknowledge in the preparation of this Graduate Management Project. First, I would like to thank my reader/advisor LTC Shonna L. Mulkey for all her assistance she has given me in my two years in the Baylor Program. Second, the Staff of the Evans Army Community Hospital, Fort Carson, Colorado, without your help I would have never finished this project. I would like to single out COL Jack McBride, COL Jeff Hrutkay, LTC David Patterson, Ms. Earline Smith, Mr. Joe Wanersdorfer, SFC Dean Sizemore, and LTC David Ardner, from MEDCOM PA&E, for helping me keep this project on track. Next a very special thank you to the greatest preceptor an Administrative Resident could ever imagine to have, LTC Barbara A. Wright. A thanks goes out to my Baylor pals from the Class of 2001: COL Ann Sue von Gonten, Mr. Andrew Welch, MAJ Andy Lankowicz, CPT Hugh McLean, CPT Troy Mosley, CPT Peter Murdock, CPT Cindi Childress, LCDR's Barbara and Joe Coleman, and most importantly of all, ENS Melody Peale. I would have never made it with out you! Lastly, thank you to my Mom and Dad for always lending me an ear when things "were not going quite as I planned." Thanks a lot!

CPT Noel Christian Pace

#### ABSTRACT

Currently the civilian Managed Care Support Contractors (MCSC) that provide healthcare services to the military health system (MHS) are costing the government too much money. In October of 2000, the Surgeon General of the United States Army, Lieutenant General James Peake, mandated that all Army healthcare facilities "must increase their productivity and utilize a business case analysis (BCA) process to determine how to best recapture workload from the MCSC's," in order to save the government money. This study is an initiative that uses the BCA process in an effort to recapture orthopedics workload at Evans Army Community Hospital, Fort Carson, Colorado. This study demonstrates, by using the sound business practices of the BCA process, that an initial investment of approximately \$295,000 in personnel and resources to recapture orthopedics workload from the MCSC can save the government approximately \$330,000 net in healthcare costs. LTG Peake used the results of this study in his testimony to members of the United States Senate on February 28, 2001. He said this study "is as an example of how to optimize the productivity and utilization of military hospitals and clinics consistent with sound business practices."

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#### INTRODUCTION

# Conditions Which Prompted the Study

Recently, both the U.S. Army Medical Command (MEDCOM) and the TRICARE Management Activity (TMA) stated that the healthcare services being provided by the Managed Care Support Contractor (MCSC) are costing the Military Health System (MHS) too much money (COL D. Moonan, personal communication, November 1, 2000). Both MEDCOM and TMA have ordered military treatment facilities (MTF's) to optimize their operations and work more efficiently in an effort to save costs and have a positive impact on the Bid Price Adjustment (BPA). The BPA is a reconciliation process between the MCSC's and the Department of Defense (DOD) where premium payments are updated to reflect increases in the number of beneficiaries as well as increased utilization of MCSC's contracted network of hospital and physician providers versus the military's own treatment facilities (O'Neill, 2001).

In other words, the BPA is what the government finally ends up paying the MCSC contractor for care provided to MHS beneficiaries outside military treatment facilities when all the bills are reconciled (Montgomery, 2001). The adjustments take place to reflect the actual cost of care provided. This is due to the fact that when the TRICARE

contracts were put into place between 1995 and 1998, projections were made on how much care the MCSC contractors would provide and what it would cost (Center for Health Promotion and Preventative Medicine, 2001). The government paid money up front to the contractors to provide the projected amount of care. However, the trend over the last few years is that more care is being provided by the MCSC's, and at a higher cost, than originally anticipated. Due to this fact, adjustments must be made to the bid price (LTC W. Rivard, personal communication, January 23, 2001). These changes are not beneficial to the government's priority for saving money and they have motivated these higher headquarters to encourage MTF's to work to maximize the amount of care they provide to patients in an effort to the lower the BPA. The goal is to keep as many patients as possible from going downtown to seek care unless it is absolutely medically necessary, in an effort to save costs. In an effort to work more efficiently and maximize productivity, The U.S. Army Surgeon General (TSG) and MEDCOM Commander, Lieutenant General (LTG) Peake, is mandating the development of the Balanced Score Card (BSC) management system and the use of the Business Case Analysis (BCA) approach to making business decisions by all MEDCOM MTF's. These tools are projected to be at the centerpiece

of the Army Medical Department's (AMEDD) new Strategic Management System (Holt, 2001).

The Balanced Score Card is a tool developed by Kaplan and Norton (1993) that does not just rely on financial data to monitor the performance of an organization. incorporates measures for financial data, but also looks at patient/customer satisfaction, employee satisfaction, and internal process improvement and ties it to strategic planning to ensure the organization is functioning to the best of its ability (Kaplan & Norton, 1993). The theory behind the balanced score card is that if all four of these areas are monitored by management, and in essence, kept in balance during business operations, the business will be ultimately successful. The balanced score card has improved customer service, driven organizational change, and boosted bottom-line performance at many Fortune 500 companies such as AT&T, Intel and 3M. It was first used in the healthcare setting at the Duke University Children's Hospital in Durham, North Carolina in 1997. It proved ultimately successful in fiscal year 2000 after four years of development and implementation, and helped the management achieve 29 million dollars in cost savings. also reversed an 11 million dollar deficit into a 4 million

dollar profit, even though the hospital was admitting more patients (Meliones, 2000).

Currently, the MEDCOM's balanced scorecard is under development and by May 2001, pilot versions of the balanced scorecard will be implemented at the Great Plains Regional Medical Command (GPRMC) and at the Fort Leonard Wood Medical Department Activity (MEDDAC). It is LTG Peake's intent that these organizations will pilot test the scorecards and once they are perfected, they will export the scorecards to the rest of the AMEDD facilities (MAJ R. E. Thorpe, personal communication, November 17, 2000).

While the balanced scorecard is under development, it is also LTG Peake's intent for the MEDCOM MTF's to commence using a business case analysis (BCA) system to determine the best way to recapture MCSC workload in an effort to save healthcare costs. Business case analysis is an economic analysis used to evaluate the costs and benefits of at least one alternative to the status quo in an effort to improve business practices, recapture workload, and save money (Ardner, 2000). All the MTF's in the MEDCOM were given a mandate by Major General (MG) Sculley (2000), the MEDCOM Chief of Staff, to use BCA to find ways to "recapture CHAMPUS eligible workload, increase productivity or develop other initiatives to enhance MEDOCM or Army

operations that have a demonstrated positive return on investment" to meet the Defense Health Program (DHP) Program Objective Memorandum (POM) (MG P.D. Sculley, personal communication, December 11, 2000). It is the intent of LTG Peake that these BCA's will be submitted up the chain of command to determine the priority for funding in future years from 2003 through 2007. If an MTF can use the BCA to demonstrate, beyond a reasonable doubt, an initiative to recapture workload that is cost effective, and will save money from going downtown, the MTF could have a good chance to receive funding for the initiative's execution. Currently, the MEDCOM staff is mandating the use of an already developed Microsoft Excel based format that will be used by MTF's to conduct business case analyses (COL D. Moonan, personal communication, December 22, 2000).

Based on this guidance from higher headquarters,

Colonel Bradshaw, the Evans Army Community Hospital

Commander (EACH) at Fort Carson, Colorado called an

Executive Committee meeting to order on 21 November 2000 to

determine where the facility should focus its efforts to

optimize and recapture workload. The Executive Committee

determined that Orthopedic Surgery recapture would become

the number one command priority.

## Statement of the Problem

Orthopedic surgery recapture became the number one command priority because it has been the highest cost area, in recent years, for workload that has shifted to the civilian contract providers downtown, according to the CHAMPUS Medical Information System (CMIS). For fiscal year (FY) 1999, the Fort Carson MEDDAC's orthopedic costs downtown for care were billed at \$4.55 million dollars and the total costs paid by the government were \$1.77 million dollars. In addition, a May 2000 report issued by The Innova Group, a health facilities consulting firm, stated that there was a great potential to recapture orthopedics workload back into EACH (Tobey & Davis, 2000).

There are many reasons for the high cost of orthopedic care downtown and this project will seek to identify, and if possible, make recommendations to rectify any problems that could be hampering optimization and productivity within the orthopedic surgery department.

## Literature Review

According to LTG Peake's officer evaluation report

(OER) support form for FY 2001, two of his main priorities

are to "increase productivity" and utilize a "business case

analysis process that accurately and honestly aligns

resources requisite with mission and manage accordingly" (LTG J. Peake, personal communication, October 1, 2000).

One of the main problems facing the AMEDD leadership in achieving their goal in making decisions to recapture workload, improve business practices, and reduce costs is that the AMEDD leadership has not historically operated the medical system as a business. The impact of the high cost of the BPA has motivated the senior leadership to now advocate the use of modern business practices, such as the use of the BCA, to make management decisions (LTC W. Rivard, personal communication, January 23, 2001).

In the civilian market place a businesses' number one goal is to make money (profit). Civilian businesses do this by providing a product or service, etc. that can be sold for more money than it costs to produce. The difference in price is the businesses' realized profit. Profit is maximized by management's efforts to reduce costs. The key factor in making a business profitable is that "All business decisions have financial implications, so all managers-whether in operations, marketing, personnel, or facilities-must know about finance to incorporate its implications into their own specialized decision making processes" (Gapenski, 1999, p. 15).

Civilian managers have many modern management tools that they leverage in an effort to reduce costs, which in turn maximizes profits. In the military health system, the goal of the leadership is not necessarily to make money, but to improve the health of MHS beneficiaries in the most cost effective manner. The MHS is adapting the modern business practice of using BCA to achieve its goal of cost effective quality healthcare to its beneficiaries. "Health administrators must develop information systems and related analytical studies that demonstrate the quality and cost-effectiveness of services provided by their organizations" (Austin & Boxerman, 1995, p.2). This study seeks to commence this process at EACH.

format is that many of the AMEDD's data reporting systems do not report data, especially financial, in a "profitmaking manner" (LTC D.R. Ardner, personal communication, January 17, 2001). Since the AMEDD is not a business, decisions made by the leadership historically have been based on readiness concerns, authorization document allowances, budgetary constraints, and political agendas as compared to what is best for the business. In general, the following business- related questions have not been adequately answered at the MTF level, since the advent of

TRICARE (CPT T. Mosley, personal communication, March 26, 2001):

- 1. What does healthcare really cost us downtown?
- 2. What is the most efficient use of funds?
- 3. What is the opportunity cost of a given decision?
- 4. What problem does a given proposal or decision address?
- 5. Does the decision alleviate the problem?
- 6. What does the proposal really cost? Will it save money?
- 7. What is this proposal's Return on Investment (ROI)?

These problems have been compounded by the fact that the AMEDD does not finance operations the same way the civilian sector does. In the MHS, funds are pooled into separate accounts. Expenditures for CHAMPUS care provided downtown are paid directly by the Department of Defense. Under the current TRICARE system, local MTF commanders do not have any real visibility of these expenditures downtown, and there is really no significant impact on their operations or budgets at their MTF's. In addition, when focused scientific costs studies have been undertaken to make smart business decision at MTF's, their recommendations are not always followed, or acted upon in a timely manner. Both Rogers (1994) and Crandell (1996) conducted cost studies that examined "make within the MTF" versus "buy through CHAMPUS" options of various inpatient

services at Wilford Hall Air Force Medical Center (AFMC) and Bliss Army Community Hospital. Both studies indicated that local civilian healthcare providers, accepting CHAMPUS; could provide services for a lower cost than the respective MTF's. Currently, Wilford Hall AFMC still maintains its inpatient services, and Bliss ACH finally closed its inpatient service a number of years later following the study (Stewart, 1997).

The problems of increasing CHAMPUS expenditures and a lack of control by commanders at the MTF level are not new There have been organization-wide attempts to control CHAMPUS expenditures since the early 1980's. The Surgeon's General of the Armed Services began a concerted effort, as early as 1983, to assist in containing and assist CHAMPUS costs by recapturing workload into fixed military medical facilities (Cook, 1987, p. 17). During the same time period, corporations in the private sector were dealing with cost overruns for healthcare. In 1982 Lee Iacocca, Chrysler Corporation chairman, went on record stating that "healthcare costs if left unabated would render the company unable to compete in the marketplace" (Sultz & Young, 1999, p. 255). Ever increasing healthcare costs led to the advent of managed care to control these costs.

Managed care came to the military, officially through Congress, in 1988 with the signing of the Defense Authorization Act which directed the Secretary of Defense and subsequently the Assistant Secretary of Defense for Health Affairs (ASDHA) to initiate and conduct managed care "demonstration projects" (Riley, 1992, Reischauer, 1991). Two programs were undertaken to test existing theories prevalent in civilian managed care. One program, the CHAMPUS Reform Initiative (CRI) explored managed care on a large scale. The government awarded a "at risk" contract to Foundation Health Corporation for providing CHAMPUS services to large geographic areas with multiple MTF's in California and Hawaii. The Department of Defense realized the CRI initiative left little control to local hospital commanders, so its other program directed each service to commence a Catchment Area Management (CAM) project. The AMEDD selected two locations with Fort Carson, Colorado being one of the two, beginning operation in 1989. CAM, local MTF commanders were responsible for managing all health services (MTF and CHAMPUS provided) for their entire beneficiary population. Under CRI the contractor assumed responsibility for all CHAMPUS care of the beneficiaries, limiting the control of the local MTF commander. Under CAM, MTF commanders had the power to make business

decisions and arrangements with CHAMPUS providers at the local level to attain the best quality cost-effective care for their beneficiaries (Riley, 1992, Reischauer, 1991).

Based on the CRI and CAM experiments, the ASDHA, Dr. Mendez, launched the "Coordinated Care Program" in 1992 for all the services. The Coordinated Care Program was based on the CAM model - a locally managed healthcare delivery system managed by the MTF commander. The AMEDD's version was known as "Gateway to Care" (Riley, 1992).

Unfortunately, Coordinated Care and Gateway to Care might have been great programs in concept and may have had some successes, but overall they had a number of problems in execution. "Little information existed for commanders to organize and direct activities toward accomplishing Gateway to Care goals and each local concept lacked continuity or direction. Moreover, some installations made basic assumptions about demographics and funding or start-up costs that were ill founded resulting in budgetary shortfalls" (Riley, 1992, p.14). In addition, Coordinated Care and Gateway to Care were not marketed correctly and received tremendously bad press. On April 6, 1992, the managing editor of Modern Healthcare characterized Coordinated Care as "Putting military officers in charge of the coordinated-care program and expecting a cost effective

operation seems a little like expecting Madonna to sing chastely sung ballads at her concerts." In addition, the Wall Street Journal ran a story challenging the organization and effectiveness of the military medical system (Riley, 1992, p. 32, Petitte, 1992, p. 22). At the same time members of Congress who had military constituents in California and Hawaii were asking Dr. Mendez why he was changing CRI to Coordinated Care "when most reports from their respective states contained laudatory comments about relative success experienced with CRI" (Riley, 1992, p. 30).

Subsequently, the Coordinated Care and Gateway to Care programs were terminated and an expansion of the CRI initiative which attained five years of successful operation and high levels of patient satisfaction was commenced." CRI's success convinced Defense Department officials that they should extend and improve the concepts of CRI as a uniform program nationwide known as TRICARE, which would be fully phased in nationwide by mid-1998 (TRICARE Management Activity, 2001).

TRICARE's focus of a healthcare system that is centrally controlled at the civilian healthcare corporation's headquarters and lead agent level has effectively taken the local MTF commander out of managing

the utilization and cost of CHAMPUS within their catchment If commanders do not know what kinds of cases are going downtown and what they cost, it is very hard for them to recapture what they are not aware of. In addition, civilian physicians have two years to submit their bills to the government, so the actual cost to the government is sometimes not realized for a few years after the care is This is what happened regarding the BPA. More care was provided downtown to the military's beneficiaries than expected and it resulted in higher costs to the government than what the leadership had budgeted for. This situation led the MHS leadership to change its business practices and take steps to find out what was going downtown and to recapture workload in an effort to save money. By using the BCA analysis, major decisions that effect money, resources time, space, and personnel will be addressed in a methodical, systematic, business savvy manor (CPT T. Mosley, personal communication, March 26, 2001).

Since the early 1980's, the AMEDD has come full circle in its effort to control costs while providing high quality healthcare. The AMEDD has gone from the initial recapture initiatives in the early 1980's - to the local control of costs by commanders with Gateway to Care - to central control with the TRICARE contracts, which are proving to be

too expensive, - now back to local control using the BCA system to cost effectively recapture workload.

According to the literature there are many ways for healthcare organizations to improve productivity and optimize their operations for success. Unfortunately, the possibility for the AMEDD to leverage many of these business solutions appears dim due to the basic fact that the AMEDD is not a business, in the traditional sense. AMEDD has many competing priorities that take time and resources, such as readiness and wartime training requirements, in addition to its' mission of providing a cost-effective quality healthcare benefit to its' beneficiaries. The AMEDD leadership has to accomplish these missions while working within constraints such as: the federal acquisition regulation, government civilian and military personnel policies, and an external budgetary process that depends on congressional appropriations each year. Civilian healthcare organizations are not affected by these constraints in their business operations. AMEDD leadership does not have as much flexibility, as civilian businesses do, to leverage new business practices in an effort to improve productivity and optimize performance. In the civilian sector, increasing clinical productivity (generating additional units of output per

unit of input), which is the Surgeon General's main goal in executing recapture initiatives, "has become an overwhelming concern and decision-making mechanism within the entire healthcare delivery system" (Chumbler, 2000, p.2). Military physicians and a majority of support personnel within the MHS are salaried employees. Studies show that healthcare organizations that are trying to increase productivity and patient volume find that "employed" physicians lack sufficient financial incentives and managerial skills to meet desired productivity levels (Davis, 1999). The most prominent way that civilian healthcare organizations are increasing productivity and patient volume is by tying compensation and incentive rewards to productivity and patient satisfaction. Basically, the more work physicians do and the better they do it, the more money they will make. According to several studies that examined the productivity of physicians in different compensation models, physicians tend to work fewer hours and with lesser intensity in a salaried model (the model for the MHS) than in a productivity-incentivized environment (a model the civilian sector can use) (Lowenhaupt, 1997). According to Mr. Leo Sleight, Chief of Contracting at MEDCOM, the AMEDD currently does not have any productivity contracts and "such a contract would be

hard to fill due to constraints and is not advisable" (L. Sleight, personal communication, January 19, 2001).

Unfortunately, the AMEDD leadership does not have the management flexibility to initiate a productivity based compensation program, so they must look elsewhere for solutions.

According to the literature there are a number of initiatives management can take in an effort to improve productivity and performance in addition to establishing productivity based incentives. Tselikis (1996) and Zucker (1997) propose some areas on which to focus when attempting to improve productivity (Tselikis, 1996, Zucker, 1997):

- 1. Template Management: Do your physicians need to change how they spend their time? Establish productivity goals. Build a schedule that is realistic and corresponds to what you are actually doing.
  - 2. Staff Utilization: Are you looking at the least expensive way to get things done? Are your physicians doing the right tasks that only they can do? Can you delegate more tasks to support personnel?
  - 3. Staff Mix: Can you hire nurse practitioners or physicians assistants at a lower pay rate? Will work

have to be assigned in a different way, with auxiliaries performing services that previously were done by the doctors? Are the right people in the right jobs?

4. Administrative Duties: Are the right personnel doing the appropriate work? Is the organization using technology to improve processes?

In addition, management must ensure that resources are being properly utilized. Donald Berwick, a Harvard Medical School professor, states that as much as 40% of U.S. medical spending is "squandered on inefficient operations and unnecessary overhead." "Operating rooms are scheduled according to the convenience of the surgeon instead of economic efficiency, and \$1 million dollar magnetic resonance imaging machines stand idle half the week" (Fisher, 2000, p.2).

Womack and Flowers (1999) determined that a lack of adequate support personnel was the key constraint hampering clinical productivity within the 366<sup>th</sup> Medical Group's MTF at Mountain Home Air Force Base. Funds were then dedicated to increase support staffing, which in turn increased the productivity of providers and generated over \$1.6 million of additional TRICARE revenue at a cost of less than \$200,000 dollars (Womack & Flowers, 1999).

All these initiatives will be explored in this BCA study to ensure that EACH is doing everything it can to increase productivity and improve operations to recapture orthopedic workload in an effort to save money.

# Purpose

The purpose of this project is to determine the best way to recapture orthopedics workload from downtown using the BCA process in an effort to have a positive effect on the BPA and reduce the government's costs for care downtown. In addition, this study will seek to identify ways for the orthopedic surgery department to optimize and improve their business practices in an effort to be more productive and save costs. The status quo of this project is that the use of the BCA tool and a concentrated effort by this researcher on improving productivity in the orthopedics department will have no positive effect on any recapture efforts.

### METHODS AND PROCEDURES

# Business Case Analysis

This researcher will use the new MEDCOM Business Case Analysis system that was released AMEDD-wide on 30 October 2000 and subsequently modified and re-released AMEDD-wide in January 2001, to conduct this study (see Appendix A).

The BCA system was created by Lieutenant Colonel (LTC)

Ardner, Directorate of MEDCOM Program Analysis and

Evaluation (PA&E), in which he based the system on a tool

developed by Major Eden at Dewitt Army Community Hospital,

Fort Belvoir, VA. The BCA model helps to optimize

operations and to assist with make versus buy decisions.

The BCA tool helps the researcher by "standardizing

relevant costs, determines MCSC contract financial

implications, and provides a format and a step by step

process for completing the analysis" (Ardner, 2000, p.3).

The BCA is a "systematic approach to identify, analyze, and compare costs and benefits of alternative courses of action that achieve a given set of objectives". This approach determines the most effective and efficient use of resources. BCA is scientific and deliberate, leading to valid recommendations for use by decision-makers (U.S. Army Cost and Economic Analysis Center, 2001). The procedures this researcher will use to conduct the BCA of the orthopedics department in an effort to meet the commander's recapture objective are outlined below:

A. Outline the status quo by conducting an extensive service line review of the history and performance of the orthopedics department since the advent of TRICARE to include:

- Conduct interviews to determine key performance, productivity, operational and management issues with staff members.
- Review financial performance of the orthopedic department since the data collection period (DCP).
- 3. Conduct a review of MTF leakage reports and an analysis of workload that has shifted from the MTF to CHAMPUS or the MCSC network.
- 4. Review budgetary, staffing, and technological capabilities, which will impact the quality and quantity of orthopedic services.
- B. After the data collection, use the "science of healthcare administration" to develop a list of business initiatives that will address problems and improve the status quo by optimizing operations and improving productivity in an effort to recapture workload while maintaining quality (K. Finstuen, personal communication, June 30, 1999). For example, typical business initiatives to be expected from the results of this study include (Ardner, 2001):
  - The addition, subtraction, or reorganization of military, government service, or contract personnel in an amount greater than two.

- 2. Merging or separation of clinics, departments, and product lines.
- 3. Major procurement of additional medical or nonmedical equipment, systems, and software.
- 4. Facility modifications.
- 5. Major infrastructure changes (i.e. new phone system, security system, LAN system).
- 6. Major business practice changes (i.e. new patient appointment process).
- Initiatives to improve data quality, providersupport ratios, template management, and BPA drivers.
- C. Once the data is collected and initiatives are

  to outline and develop the alternatives to include:
  their financial implications, manpower and staffing
  implications, workload and productivity
  implications, risks to success, interdependencies,
  and additional implications (Ardner, 2001). Key
  metrics include measures of:
  - 1. What kinds of cases are actually going downtown and are they recapturable? In other words, are the cases within the orthopedic department's current scope of practice?

- 2. What is the real cost of care going downtown and can the orthopedic department offer services that beats those costs?
- 3. What number of patients does the hospital.actually have control over (i.e. enrollees in TRICARE Prime) that it could direct back into the facility for orthopedic care?
- 4. Is their existing capacity to bring cases back in, and if not what are the constraints?
- D. Then this researcher will compare and contrast the alternatives using the BCA tool and relevant data to measure the change associated with each alternative.

  The feasible alternative that recaptures workload with the largest net savings for the government will provide the best answer.
- E. Perform a sensitivity or confidence test. This provides the decision-maker the best case and worst case situation.

# Validity and Reliability of Data

In 1999, Dr. Sue Bailey, Assistant Secretary of
Defense for Health Affairs, issued a policy letter
outlining efforts to improve data quality within the MHS.
She stated that "measuring performance/effectiveness within
the MHS, comparing alternatives, and making informed

management decisions is predicated on timely and accurate information. To a large degree MHS business reengineering that seeks to optimize facilities, staffing, and all other resources will increasingly use financial data linked to enrolled populations, quality metrics and other performance indicators to assess MHS success" (Bailey, 1999). predictions Dr. Bailey made about using financial data in 1999 have come to life with the advent of this BCA project. According to Dr. Bailey many efforts over the past few years have been made to improve MHS data quality. Taking into consideration the reassurances of Dr. Bailey, and the fact that data quality improvement efforts were initiated a few years ago across the MHS, this researcher is confident that the data he collects for this project will be both or an account valid and reliable for the purpose of this research. Data will be collected from various approved military data sources such as the Medical Expense and Performance Reporting System (MEPRS), the CHAMPUS Medical Information System (CMIS), Corporate Executive Information System (CEIS), internal hospital documents, current industry literature such as the results of productivity surveys from the Medical Group Management Association (MGMA), and webbased and published literature. Any data deemed relevant to fully develop each alternative will be utilized.

Information will be gathered from different departments in the hospital to include: Managed Care Division, Clinical Support Division, Resource Management and Manpower Division, Personnel Division, Patient Administration Division, Logistics, Department of Nursing, Department of Surgery, and the Orthopedic Department etc. Collecting the right data will be a key factor in developing the benefits of each alternative.

#### RESULTS

By using the scientific BCA process this researcher determined that the greatest constraint facing the EACH in its effort to bring orthopedics workload back into the facility is a lack of human resources. Based on the BCA process this researcher determined that Evans Army Community Hospital should pursue, as the best feasible course of action for EACH to recapture workload involves hiring one orthopedic physician assistant (PA), one orthopedic technician and one nurse. This action will allow the orthopedic department to transfer its Medical Evaluation Board (MEB) administrative responsibilities from the military physicians to the PA, orthopedic technician and the nurse. This initiative creates the capacity to recapture workload by allowing the military physicians to perform more direct patient care and surgical procedures at

the MTF. Optimally, this initiative will create the capacity to recapture workload to save the government a net of \$561,653 in CHAMPUS costs, but realistically (based on the confidence analysis) this researcher is 100% confident this initiative can save the government \$333,190 with proper execution and proper command management (see Appendix D). This business decision was confirmed by a subsequent analysis conducted by LTC Ardner at MEDCOM PA&E, who validated the study's results.

### DISCUSSION

## Interviews and Observations

This study commenced with approximately two weeks of extensive interviews of the key staff in the MTF and orthopedics department to include the hospital commander, deputy commanders for clinical services and administration, the orthopedics department chief, staff surgeons, non-commissioned officer in charge (NCOIC), support staff, patients, and the department of surgery administrator.

These interviews and observations took place in the last week of November and the first week of December 2000. The purpose of these interviews and observations was to obtain the history of the department and identify the key issues that could be hampering productivity. These interviews and observations are important in terms of increasing

productivity because according to Dr. Thomas Reardon, Vice Chairman of the American Medical Association, "most hospitals are not aware of their physician's practice habits or how many patients they see in a day" (Dunn, 1997, p.5).

A highlight of this process was an interview on November 20<sup>th</sup>, 2000 with COL Hrutkay, one of three orthopedic surgeons on staff. He outlined the history of the orthopedics department at EACH since 1997, which was the initial TRICARE data collection period (DCP) (COL J. Hrutkay, personal conversation, November 20, 2000). He stated that when he arrived at EACH from the Fitzsimmons Army Medical Center in 1997, the orthopedics department had active duty physicians, 2 PA's, and three civilian providers, in which the civilian providers counted as one and one-half full time equivalent (FTE) resource sharing providers. He stated that the department was seeing the vast majority of enrollees under TRICARE to include: all active duty and most retirees and dependents.

Around that time a decision was made by the hospital command group to discontinue performing total joint replacements due to their infrequency and high fixed costs. In 1999, the one and one-half FTE resource-sharing providers were reduced down to one FTE, due to attrition,

and COL McBride, the department chief, was deployed to Bosnia for a 6-month period. At that point the department was down to two military surgeons and the command group implemented a plan that had military providers only seeing active duty patients, and resource-sharing providers only seeing civilian patients. The "military only/civilian only" plan remains in effect today, even though COL McBride has returned from Bosnia. In addition, in the summer of 2000, one of the four active duty providers departed the staff and she was not replaced. It is clear that the orthopedics department's capacity to do work is significantly less today in comparison to its ability during the TRICARE DCP of 1996-1997. The BCA instructions recommend using data from the DCP as a baseline for productivity in the BCA process (Appendix A). It initially appeared that the constraint on the orthopedics department was the current lack of physicians, but one of the key questions this researcher asked COL Hrutkay was "If you were the Commander, what would you do to recapture workload going downtown?" He stated that he would hire physician assistants to help the military surgeons accomplish their missions. "This would allow the surgeons to spend more time in the operating room, doing only what surgeons can do - the procedures that cost a lot of money downtown, and the

PA's could initially screen patients before the surgeon sees them, do follow up care, and handle medical boards."

This would increase the department's ability to recapture expensive surgical workload going downtown. In addition, it would help meet the surgeon's readiness requirements by providing a better clinical mix of cases, as well as, more cases for the surgeons to train on.

Other areas that were identified during the observations and interviews that could be key factors in recapturing workload:

- 1. Non-Recapturable Workload: There are some cases outside the department's scope of practice that are not re-capturable to include: spine, neck, and lower back surgery.
  - 2. Medical Evaluation Boards (MEB's). MEB's take up a lot of the provider's time. On average 40 one-hour appointments a month. This process places a large burden on the facility, and the facility receives no financial gain in meeting this requirement.
  - 3. Resource Sharing Providers. One resource-sharing surgeon does not see his patients before he performs surgery on them. He assigns a resource-sharing PA to see all his pre-op and post-op

- appointments. The patient's never even meet the doctor before he operates on them. This could be causing drops in patient satisfaction and be a reason for cancelled surgeries.
- 4. Possible "Double-Dipping". Sometimes a resource-sharing provider will have patients scheduled but he will not come into the MTF to see them. He instructs the NCOIC to send them to his clinic downtown. This practice is not only a bad business practice, but also potentially an illegal practice.
- 5. Professional Courtesy. If a soldier is injured and comes into the MTF for orthopedic care, and one of the resource-sharing providers is concall and comes in to see the soldier, that soldier now becomes part of the caseload of that usually backlogged resource-sharing surgeon.

  According to the resource-sharing agreements resource sharing providers can see active duty soldiers but in this command's opinion this should be done only after all of the military provider's capacities are used up. Currently, there are military providers that do not have full caseloads that this soldier should be

transferred to, but they are not being transferred because of "professional courtesy" among the providers. It is impolite to take another surgeons patient away from them. This practice of "professional courtesy" costs the government money. In addition, it cost the soldier's unit the lost duty time of the soldier, and it costs the soldier professionally while he is injured longer than he needs to be. This also goes against the department's practice of military only/civilian only patients to providers.

- 6. Template Management. It appears to this

  researcher that the providers could be seeing

  more appointments. After a thorough review of

  the provider's templates by this researcher and

  both the Deputy Commanders for Administration and

  Clinical Services, there appears to be room to

  add more appointments to the provider's

  schedules. In addition, the resource sharers

  should be able to reduce their surgical backlog.
- 7. Continuous Quality Improvement Shortfall.

  Currently, there is no one designated to track or manage quality improvement initiatives within the

department. In addition, there are new JCAHO pain management requirements that the department is not meeting.

8. Competing Priorities. The department's support staff of enlisted soldiers is heavily tasked by the MTF to accomplish other missions such as:

PLDC training, firing range operations, soldier of the quarter boards, consideration of others training, etc. Womack and Flowers (1999) identified that having support staff available is the key to improving clinical productivity (Womack & Flowers, 1999).

COL McBride, Chief of Orthopedic Surgery, stated during an interview on December 6, 2000, "that the bottom line factor in improving the department's productivity was increasing the staff." He suggested remedying this problem by either hiring another orthopedic surgeon or more support staff, or doing both (COL J. McBride, personal conversation, December 6, 2000).

## Collecting the Data

Another key requirement in the BCA process is collecting accurate baseline data. The Department's of Orthopedic Surgery, Managed Care, Patient Administration Division, Resource Management, Clinical Support Division,

Personnel, Manpower, and the Department of Nursing provided extensive data regarding operations in the orthopedics department. This data was used to answer some of the following questions (see Appendix B).

- 1. How much orthopedic workload is going downtown?
- 2. How much does it cost to perform orthopedic procedures at the MTF?
- 3. How much does it cost to pay for workload downtown?
- 4. How many people are enrolled in TRICARE Prime?
- downtown?
- 6. How many and what kind of staff members are required, authorized, and on hand according to the
  - 7. How many support staff are needed per provider?
  - 8. What is the current supply cost?
  - 9. What is the current operating room (OR) utilization?
  - 10.What kind of procedures can the orthopedics department perform by CPT-4 Code?
  - 11. What would additional orthopedic providers and support staff actually cost the facility?
  - 12. How productive are our providers?

The data that was used to answer these questions came from the following sources: CMIS, CDIS, MEPRS, ASAMS, Salary.com, MGMA Physician Compensation and Production.

Survey, and the Innova Group Report. Due to the complexity of the data, the answers to these questions are not included in this text, but are outlined in the narrative sections of the BCA (Appendix B). The following is a summary of the findings of the initial BCA analysis:

Summary of the Findings (see Appendix B for complete analysis)

Currently the greatest constraint facing the EACH in its effort to bring orthopedics workload back into the facility is a lack of human resources. EACH has the operating room and clinic space, now it needs providers and support staff to do the work. EACH has been without one military orthopedic surgeon since the summer of 2000.

TriWest Healthcare Alliance has been unable to provide an FTE resource-sharing provider since being notified of the requirement on 1 July 2000. In addition, the overall sheer number of medical boards (there were 152 medical board appointments from September-December 2000 of at least an hour each, and there are currently 134 outstanding) and their need for a timely completion, has over-burdened the military providers and prevented them from seeing some of

our higher cost cases that have gone downtown. important to note that the facility will not be able to recapture all the workload that is going downtown. Currently, the EACH's orthopedic surgeons are not performing spine or total joint replacement surgery within the facility. By reviewing the FY 2000 CPT-4 Code data for all of the CHAMPUS workload downtown in FY 2000 this researcher determined that about 16% of cases that EACH sends downtown could not be recaptured because they are not within EACH's scope of practice. In addition, with the elimination of Non-Availability Statements (NAS) EACH has to assume that it will only have control over its TRICARE Prime patients. Those are the patients EACH will target to recapture. Currently 72% of the eligible beneficiary population for Fort Carson is enrolled in Prime. This is a significant workload to recapture, which will lower the BPA and save the government money.

# Developing the Courses of Action

Taking into account all the interviews,
observations, and data collection and analysis regarding
the orthopedics department, this researcher used the
pertinent information, the science of healthcare
administration, and the BCA tool to devise one primary and

two alternative solutions to the recapture problem (Finstuen, 1999, Ardner, 2000).

Summary of the Primary Course of Action from the Initial

BCA (see Appendix B for complete analysis)

The primary course of action requires the funding to obtain the human resources needed to treat the patients going to civilian providers downtown. Since the orthopedic department is one provider short I propose the need for venture capital to obtain one orthopedic PA, one orthopedic technician and one nurse. The PA will do medical boards in the afternoon and see clinic patients in the mornings, freeing up EACH's orthopedic surgeons to operate and see more clinic patients. By having a PA handling MEB's the surgeons will be freed up to see 864 more outpatients appointments a year, plus perform up to another 80 surgeries. This will not require any additional costs for the OR, since on average the OR has the unused capacity to handle an extra 6.7 cases a month, or approximately 80 a year, without significantly raising costs. In addition, the other PA will be able to effectively see the outpatient workload of an orthopedic provider for a much lower cost. This will have the greatest impact on the cost of CHAMPUS care. In addition, hiring a nurse will improve the overall operation of the clinic, improve quality, and provide

patients with appropriate pain management. The nurse will take over a number of administrative duties freeing the providers to focus on patient care. This initiative will significantly lower governments CHAMPUS costs, while improving the quality, and opening the access to patients of orthopedic services at EACH. For an investment of \$354,958 EACH can recapture \$689,827 in orthopedic CHAMPUS costs. If 3rd party insurance collection is maximized during this effort EACH has the potential to collect another \$105,000, bringing the gross total to \$794,827 less the cost of the proposal (\$354,958) equals \$451,129 in total CHAMPUS savings for the government.

# Summary of Alternative 1 from the Initial BCA (see Appendix B for complete analysis)

Alternative 1 requires a request for funding to contract/hire an orthopedic surgeon and two orthopedic technicians to meet the requirement that the TriWest Healthcare Alliance has not been able to fill. This option has a number of constraints due to the fact that it would not eliminate the impact that MEB's have on the command's ability to recapture workload. Outpatient appointments seen by this type of provider are much more expensive than a PA is. In addition, there is not really a need to increase the capacity to do surgery if the current

providers could be relieved of some of their current administrative duties such as medical boards, and spend their time operating. An orthopedic surgeon would help recapture the workload, but the original proposal has a much greater impact on the BPA and overall recapture than the alternative due to the high cost of an orthopedic surgeon.

# Summary of Alternative 2 from the Initial BCA (see Appendix B for complete analysis)

The second alternative, which would require

coordination with the Air Force Academy, would be to

combine the primary course of action and alternative 1 and

secure an orthopedic surgeon, PA, three orthopedic

technicians, and a nurse. This would provide EACH the

capacity to significantly recapture the Air Force Academy's

workload that goes downtown, as well as, EACH's. The Air

Force Academy had 45 inpatient admissions that went

downtown in FY 1999. Using the same factors from the

proposal of 16% out of scope of practice, and 72% Prime

EACH could reasonably expect to recapture 27 inpatient

admissions. Using the factors from the primary and

alternative courses of action above, those 27 cases would

have been generated by 1836 outpatient visits. In

addition, EACH would have the significant capacity to care

for many of the future "TRICARE for Life" beneficiaries, saving CHAMPUS costs downtown. This alternative would require extensive political and operational negotiations between the Army and Air Force, at a much higher level than in the purview of this researcher.

Executing the BCA Decision Matrix (see Appendix B for complete analysis)

Once the primary course of action and the two alternatives were fully developed, they were compared using an element of the BCA tool called a decision matrix.

Questions relating to the different courses of action were scored according to the "low-med-high" grading criteria and dual-criteria scoring system. The status quo is considered the baseline. The proposal and alternatives reflect the level of change expected with the implementation of each initiative. The decision matrix reaffirmed that the primary course of action provided the best business solution for recapturing workload.

# Resubmission and Validation of BCA by MEDCOM

Once the BCA tool was complete it was submitted through the chain of command from EACH to the Great Plains Regional Medical Command (GPRMC), and then to LTC Ardner, MEDCOM PA&E, Fort Sam Houston, Texas. LTC Ardner and his staff thoroughly reviewed the BCA submission and re-

calculated all of the data using their own systems. Ardner then asked this researcher to summarize the primary course of action and its calculations on an even easier to use BCA format that was developed by the South East Regional Medical Command at Fort Gordon, Georgia (see Appendix C) (LTC D. Ardner, personal conversation January 31, 2000). He also directed this researcher to conduct a confidence analysis, which presented two scenarios for success and all the supporting data. The first scenario was the optimal recapture of workload if the primary course of action worked perfectly, and the second was a realistic picture of what the facility was 100% confident it could recapture in executing the initiative (see Appendix C). This analysis was then resubmitted to LTC Ardner for the walk to the survey review. LTC Ardner then directed this researcher to prepare another write up to submit to MEDCOM for validation, in an even different format, that would be submitted to the Surgeon General's office to determine priority for funding. LTC Ardner and his staff then validated that analysis of the primary course of action before they sent it onto LTG Peake's office for review (see Appendix D).

#### RECOMMENDATIONS

Based on the results of this study, and the execution and validation of the BCA process to recapture orthopedics workload at EACH, this researcher recommends that the primary course of action, which includes hiring a PA, orthopedic technician, and nurse to augment the orthopedic department staff at EACH be funded and executed immediately. This course of action provides the orthopedics department the best chance of recapturing workload, realizing a considerable return on investment, and saving the government BPA costs for orthopedic care downtown.

In addition, based on this BCA analysis this researcher makes the following recommendations to improve the operations of the orthopedic department:

1. Better Communication. The orthopedic department chief should eliminate the resource sharing provider's ability to operate on patients that he has not at least seen or spoken with before he operates on them. The literature suggests that encouraging a dialog between patients and providers will improve patient satisfaction. Patient satisfaction is one of the four areas of the new balanced score card, and should be monitored closely. According to Mycek (1996) productivity and efficiency will improve

overall if patients and families are included in the healthcare decision making process and should be encouraged to take part in their care (Mycek, 1996). It is every hard for that to happen if there is not a dialog, or even a meeting between the patient and surgeon prior to surgery.

- 2. Eliminate "Double Dipping". The orthopedic department chief should counsel the resource-sharing providers to ensure they are seeing their scheduled clinics on time, and that they are not sending MTF scheduled patients to their clinics downtown.
- 3. Eliminate the "military only/civilian only" rule and the practice of "professional courtesy". The practice of the resource-sharing provider's holding onto patients that they see when they are on call, especially active duty patients, should be eliminated. If a patient is seen by a resource-sharer who is on call, and they determine that the patient needs to be scheduled for surgery, that patient should be referred to the provider, either military or resource-sharer, who has the lightest case load at the time. This action will save costs three different ways. First it will make optimal use of the considerable overhead of having surgeons on staff and OR's available that are being under-utilized. Currently

those resources are being underutilized because they are being constrained by an overburdened resource-sharer, while military physicians are available to take on more workload and surgeries. Second, it will save the soldier or beneficiary the cost of being injured and waiting for surgery longer than necessary. Third, if the patient is active duty, it will save the soldier's unit the cost of having an injured soldier longer than necessary.

- 4. Backlog of Cases. The department chief should pressure the resource-sharing providers to clean up their backlog of cases as soon as possible. This will ensure the MTF is making use of its overhead and improve patient satisfaction.
- 5. Template Management. The department chief and deputy commander for clinical services should review all the provider's templates. Currently, the templates do not reflect the amount of workload the department is actually doing. The templates are a key factor in scheduling patients and optimizing productivity. In addition, the department should streamline its administrative time, to where staff meetings and professional development seminars are the same time for everyone each week.
  - 6. Continuous Quality Improvement and Pain Management
    Standards. Once the nurse is hired, they should be

- tasked with focusing on the JCAHO pain management requirements and kick-starting the continuous quality improvement initiatives for the department.
- 7. Use of Support Staff. The command needs to examine how it tasks the enlisted support staff within the facility. It is true there are the competing priorities of patient care and readiness within the MTF, however if the goal is to recapture expensive workload back into the MTF and at the same time conduct readiness training, this area needs to be re-looked by the leadership. This study and the literature have identified the availability of support staff as the key constraint in improving productivity. If departments such as orthopedics have the most expensive workload in the MTF going downtown sits support staff should be the last tasked to conduct any missions, other than patient care, unless absolutely necessary. This researcher realizes that meeting readiness requirements is what makes a military MTF different from a civilian healthcare business. But if the goal is to save BPA money overall, and at the same time, maintain the readiness of the organization, some departments that have less workload going downtown might have to do more readiness missions than others. This researcher worked with the S2/3 Readiness Division of the MTF to develop a

"readiness impact factor" to give the command better visibility of how readiness effects the bottom line of the MTF, so the command can make better informed decisions in regards to readiness missions.

#### CONCLUSION

In conclusion, the primary course of action of hiring a PA, orthopedic technician, and nurse provides the best opportunity for the orthopedics department to recapture workload. If the above recommendations are implemented, the orthopedic department will be set up for optimal success in its efforts to increase productivity.

The results of this study and efforts of this researcher have been validated by the Commander of Evans

Army Community Hospital who has chosen to pursue hiring the support staff for the orthopedics department. The orthopedics department chief, COL McBride, has already implemented the above recommendations within the orthopedics department to optimize operations and increase productivity.

In addition, LTG Peake, the Surgeon General of the United States Army and Commander of U.S Army Medical Command, used the results of this study in his testimony to the Committee on Appropriations, Sub Committee of Defense, in the United States Senate on February 28, 2001. He said

this study "is as an example of how to optimize the productivity and utilization of military hospitals and clinics consistent with sound business practices." (Peake, 2001) (see Appendix E).

BCA.xls

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#### **OVERVIEW**

We are constantly striving for better and more effective ways to do business. We work in an environment that requires us to constantly adapted and improve; therefore it is a necessity that we have an effective and efficient way in which to develop these new practices. The Business Case Analysis which is a standardized format for the submission of proposed business initiatives. This format is typically useful for the following type of analyses:

- Addition/subtraction/reorganization of Military, GS, or contract personnel in an amount greater than 2 and exclusive of vice positions
- Merging or separation of clinics/departments/product lines
- Major procurement of additional medical or non-medical equipment/systems/software
- Facility modifications
- Major infrastructure changes (i.e. new phone system, security system, LAN system)
- Major business practice changes (i.e. new patient appointment process)

The main purpose of the BCA is to allow competing initiatives to be reviewed, analyzed, and compared on a side by side basis for future prioritization and resourcing. As part of the FY03-07 POM development process, PA&E will review the BCA's for validation and recommendations on prioritization. PA&E will also provide follow-up and tracking for approved BCA's. By accomplishing these functions we can expect to see several things:

- Business changes/initiatives within the MEDCOM will be presented and reviewed in a standardized manner
- Business decisions can be made more effectively and quickly.

- Major initiatives can be thoroughly analyzed and a reliable recommendation made to the Prioritization Steering Group (PSG), allowing them to make accurate and effective decisions in a timely manner.
- PA&E will be the central body for any POM initiative; allowing for more effective tracking of present and ongoing initiatives throughout the MEDCOM.
- With the accumulation of historical data, we can become proactive and apply the successful initiatives to
  other areas within the MEDCOM, eventually developing "Best Business Practices" for possible use by our
  sister services within the MHS.
- With historical data we can track what works and what doesn't, thus when a new initiative is proposed we can look for like/similar previous initiatives. This will help us avoid making the same mistakes, saving us time and money.

Simply put, this offers a clear-cut and expedient course towards continued improvement.

Please note that the primary purpose of this business initiative proposal template is to provide AMEDD decision makers with the necessary level of detail to allow them to evaluate and prioritize the requirements and projected return on investment associated with your unfinanced (business initiative proposal) requirements, in relation to comparable business initiative proposals.

#### **EXECUTIVE SUMMARY**

Although this section appears first in the BCA, it is suggested that you write it last. Wait until you're almost done so you can include the main highlights. The summary should effectively and concisely outline your key goals and objectives. You should cover the most important facts, such as potential savings, long-term benefits, and the strategic focus. Remember to always match your plan to your purpose.

As a general rule, your first paragraph should include the nature and purpose of the plan. The following paragraphs should highlight the major points and implications of your proposal. It is important not to go into extensive detail, this is a summary, therefore keep it short and to the point. If at all possible, utilize only the space provided. However, if necessary you can add an addendum to the proposal.

#### STATUS QUO

In this section simply outline the present state of business. Include the present level of funding, staffing, and workload. Do not address any issues or problems in this section. The main goal of this section is to get a simple and clear picture of the present state of business.

#### FINANCIAL IMPLICATIONS

In this section briefly outline the financial implications of your proposal. The narrative should include your present funding level and the expected cost increase/decrease of your proposal during the present fiscal year and two outyears. Address any potential savings in the form of cost recapture (being able to bring back work in-house as opposed to sending it out on the economy), cost avoidance (avoiding a present cost), and any potential revenue (i.e. additional third party insurance revenue, specialty procedure revenue). It is important to note that you will need to be able to substantiate all data that you present in the narratives and the worksheets. Also, ensure that the data contained in the narrative directly reflects the findings in the worksheets.

#### MANPOWER AND STAFFING IMPLICATIONS

This section should outline the proposal's impact on your staffing levels. Provide a detailed breakdown of staffing levels by grade, rank, and position of the present and proposed levels. You should also identify the positions, if any, that will be eliminated due to the proposal.

#### WORKLOAD AND PRODUCTIVITY IMPLICATIONS

This section should describe the present and proposed levels of workload of your department. Utilize only

the workload associated with the specific areas that the proposal will impact. Also, outline the proposal's impact on the productivity of your area. Offer specific data to support any productivity increases. Note what a unit of workload represents i.e. 1 patient, 1 lab test, 1 procedure.

#### **ALTERNATIVES**

Briefly address two functional alternatives to your proposal. The alternatives should contain only the key details: cost, staffing, and workload impacts. Also, develop pros and cons to each alternative, to include both quantitative (savings or cost avoidance) and qualitative (improved access or quality) benefits to implementing this initiative.

#### RISKS TO SUCCESS AND INTERDEPENDENCIES

This section should focus on any issues that could adversely affect your proposal. Note any major assumptions and address any unsettled problems/issues of your proposal. It is very important to outline any and all problems and issues. This will help in avoiding unnecessary delays, cost overruns, and other such obstacles, as well as identifying the interdependencies of what critical tasks/events need to take place before others can begin.

#### ADDITIONAL IMPLICATIONS

This section is for addressing any other implications of your proposal that could not be outlined previously. You can also use this section as a continuation of one of the previous segments.

#### FUNDING AND SAVINGS WORKSHEET

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This worksheet will be used as the basis for the financial analysis of your proposal. All information will be obtained from the Resource Management Divisions (RMD) within each MTF or activity. The budget information needed is as follows:

Current FY Department Budget, to include:

Civilian Pay (EOR 11\*\*-16\*\*)

Civilian Benefits (EOR 11\*\*-16\*\*)

Civilian Overtime (EOR 11\*\*-16\*\*)

Civilian Awards (EOR 11\*\*-16\*\*)

TDY - Training and Travel (EOR 21\*\*)

Contracts (EOR 25\*\*)

Supplies (EOR 26\*\*)

Equipment (EOR 31\*\*)

Enter this data into the first section (current FY) DEPT BUDGET column of the worksheet. Use the built-in defaults for the follow two FY unless you have access to more specific data.

Next, develop costs for the above areas that relate to your proposal. Be sure that you enter these as annual figures. Enter this information in the PROPOSAL column of the worksheet. Enter only the increased/decreased cost associated with the proposal in this column. Do the same for both the ALTERNATIVE 1 and ALTERNATIVE 2 columns. Use the built-in defaults for the follow two FY unless you have access to more specific data.

Finally, develop the potential revenue, cost recapture, and cost avoidance data for your proposal and the alternatives. Enter these figures in their respective cells. Use the built-in defaults for the follow two FY unless you have access to more specific data.

#### MANPOWER AND STAFFING WORKSHEET

This worksheet will be used to outline the data for the current and proposed staffing levels. All information will be obtained from the Manpower Branch of the Resource Management Division.

Enter the total present staffing and FTE levels in the first section (current FY) CURRENT ON-HAND column. Next, develop the staffing levels for your proposal and alternatives. Enter this information in the PROPOSAL column of the worksheet. Enter only the increased/decreased level of staffing associated with the proposal in this column. Do the same for both the ALTERNATIVE 1 and ALTERNATIVE 2 columns.

Filling in the following two fiscal years is only necessary when an increase/decrease is expected. If your proposal has incremental annual increases/decreases associated with it, then you must identify them. Also, be sure to review the TDA for any potential increases/decreases in the out-years. The TDA can be obtained from the Manpower division.

### WORKLOAD AND PRODUCTIVITY WORKSHEET

This worksheet will be used to show your present and expected workload and the % of prime and non-prime patients seen. All information will be obtained via CEIS or the MEPRS division of the Resource Management Department.

Note that only <u>externally</u> recaptured workload should be considered in savings. Workload that merely shifts from one inhouse work center to another would not be considered as "Recaptured".

Enter the total present annualized workload in the first section (current FY) CURRENT column. Enter the total present annualized number of prime and non-prime patients in the same column. The % cells will automatically calculate. Develop your proposal's annualized workload and enter it in the PROPOSAL column. Enter only the level of increased/decreased workload associated with the proposal. Next, develop an estimated distribution of prime and non-prime relevant to your proposal's workload and enter it in the PROPOSAL column. Do the same for both the ALTERNATIVE 1 and ALTERNATIVE 2 columns.

Filling in the following two fiscal years is only necessary when increases/decreases are expected. If your proposal has incremental annual increases/decreases associated with it, then you must identify them.

#### **DECISION MATRIX QUESTIONS**

After you have completed the narrative and data portions of the BCA address the following questions in this section. For the cost section please use the Total Cost number from the Funding and Savings Data worksheet. All the other questions should be scored according to the "low-med-high" grading criteria and dual-criteria scoring system. The status quo is considered your baseline. The proposal and alternatives scoring should reflect the level of change you expect with the implementation of the initiative. Please be prepared to support your score. Final scores for each of the four grading categories should be inserted into the decision matrix summary table along with your annotation about the discretionary or non-discretionary directive of each initiative.

PRESENTER – POC
PHONE
FACILITY
DEPARTMENT / CLINIC
DATE SUBMITTED

CPT Noel Christian Pace
719-526-7233
Evans Army Community Hospital
Orthopedic Surgery Department
31-Jan-01

	EXECUTIVE SUMMARY	
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CPT Noel Christian Pace Orthopedic Surgery Department

Orthopedics Recapture BCA 60

### Appendix A

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	CURRENT	PROPOSAL	ALTERNATIVE 1	ALTERNATIVE 2
Workload	1	1	1	1
Number of Prime	1	1	1	1
Number of Non-Prime	1	1	1	1
% of Prime	100%	100%	100%	100%
% of Non-Prime	100%	100%	100%	100%

# WORKLOAD AND PRODUCTIVITY FY 2004

	CENTONICONED	PROPOSAL .	ALTERNATIVE	ALTHUMATIVE
Workload	1	1 .	1	1
Number of Prime	1	1	1	1
Number of Non-Prime	1	1	1	1
% of Prime	100%	100%	100%	100%
% of Non-Prime	100%	100%	100%	100%

# WORKLOAD AND PRODUCTIVITY FY 2005

	PROUECTED	PROPOSAL # 7	ALTERNATIVE	EN ALIERNAMVERN
Workload	1	1	1	
Number of Prime	1	1	1	.1
Number of Non-Prime	1	1 .	1	1
% of Prime % of Non-Prime	100% 100%	100%	100% 100%	100%
70 01 11011 K 1111102	100 /8	10070	100%	100%

# WORKLOAD AND PRODUCTIVITY FY 2006

	PROJECTED #	PROPOSAL	ALTERNATIVE	ALTERNATIVE 2
Workload	: 1	1 .	1	1
Number of Prime	1	1	1	1
Number of Non-Prime	1	1	1	1
% of Prime	100%	100%	100%	100%
% of Non-Prime	100%	100%	100%	100%

# WORKLOAD AND PRODUCTIVITY FY 2007

	PROJECTED	PROPOSAL	ALTERNATIVE 1	ALTERNATIVE 2
Workload	1	1	1	1
Number of Prime	1	1	1	1
Number of Non-Prime	1	1	1	<u>.</u>
% of Prime	100%	100%	100%	100%
% of Non-Prime	100%	100%	100%	100%

CPT Noel Christian Pace Orthopedic Swigery Department							Арре
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Indiana Man	ne .	Discretion- ary or Non- Discretion-	1. Financial Availability / Pastionation	2. Financial Profitability / Fime	3. Complexity to implement	4. Capabilities Building Potential	Yotal
		ary (Y or H)	Complexity	to implement		<u> </u>	L
		Decision	n making summ	rary: Plug results criteria, into this		four decision	
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Evolucation Crr		Factors	High! High	MedHigh High/Med	High/Low	Med/Luw LowHigh	Low/Low
1. Financial Availability / Real		Grade		3	2		O
1.1 Financial Resource Availability	Requires no intro- mental funding	1					
Med	Requires incre- mental	1					
	funding or significant budget reallocation.						
<u> </u>	8250k annually	1					
Law .	Requires major infusion of funds, more than \$250k manually	]					
	then \$250k manually						
1.2 Reallocation Complexity		ŀ					
High	Not required or highly deable without						
	algorificant risk	}					
Med	Doable with moderate impact of negative						
	performance impact						
Live	Not double or incurs	1					
	significant risk of performance impact	Score					
		2111				Low/Died.	
Evaluation Cris	erin	Grade of Fectors	High ∤ High	Med/High High/Med	Meditied Hightlaw	we Black!	LowLow
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2.1 Profit Impact over 2 years High	+\$500 k		****	. 3	2	1	Œ
and .	\$200 k> and < \$500k						
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Lew .	< 6200					•	
2.2 Timeframe High	75% of profit impact schicked in < 1 year						
164	75% of profit impact						
	soltieved in < 2 years						
107	75% of profit impact achieved in > 2 years	Score					
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Evaluation Ords	ria	Grade of Factors	High / High	Med#lagh High/Med	Med/Med High/Lov/	Madit.on	Louiton
Complexity to im     I. Interlependencies	ofement	Grade	2	1.5	1	0.5	0
High	With proper governmence &	. 5. 5 - 4					
	execution, initiative can succeed by its own right						
Med	Interdependence with						
	other initiatives in alguificant, but menageable					٠.	
Low	Requires output and surcess of multiple other initiatives to					•	
	succeed						
3.2. Human Resource Requirements High	Can be accomplished with existing people			•			
	with existing people and skills						
Wed	Requires the						
	investment of high leverage antaide resources in the short						
00	Requires a major, long-						
	term investment in						
	<u> </u>	Score					
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	strategic capabilities or required for future						
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led	Builds lower priority capabilities that will be						
	required for future						
ow	Has little impact on building strategic						
	building strategic capabilities						
2 Time to Impact	The capabilities						
	developed will have sperformance impact in PYO I						
ked	The capabilities						
	developed with have						
	within 2 years						
	The capabilities developed will have little impact to the						
	The capabilities developed will have little impact to the	Score					

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Subject Area	TABLE OF CONTENTS	Worksheet - "Pg" #
Overview	garan (17 mai 19 Gargan), ka di sa 1 maj 16 km di saka tinakan di Andrika.	Worksheet 1/Instructions
Executive Summary		Worksheet 2/Pg1
Status Quo		Worksheet 3/Pg 2
Financial Implications		Worksheet 3/Pg 2
Manpower and Staffing Implications		Worksheet 4/Pg 3
Workload and Productivity Implications		Worksheet 4/Pg 3
Alternatives		Worksheet 5/Pg 4
Risks to Success and Interdependencies		Worksheet 6/Pg 5
Additional Implications		Worksheet 6/Pg 5
Funding and Savings Worksheet		Worksheet 7/Pg 6
Manpower and Staffing Worksheet		Worksheet 8/Pg 7
Workload and Productivity Worksheet		Worksheet 9/Pg 8
Matrix Questions		Worksheet 10/Pg 9
	OVERVIEW	

We are constantly striving for better and more effective ways to do business. We work in an environment that requires us to constantly adapted and improve; therefore it is a necessity that we have an effective and efficient way in which to develop these new practices. The Business Case Analysis which is a standardized format for the submission of proposed business initiatives. This format is typically useful for the following type of analyses:

- Addition/subtraction/reorganization of Military, GS, or contract personnel in an amount greater than 2 and exclusive of vice positions
- Merging or separation of clinics/departments/product lines
- Major procurement of additional medical or non-medical equipment/systems/software
- Facility modifications
- Major infrastructure changes (i.e. new phone system, security system, LAN system)
- Major business practice changes (i.e. new patient appointment process)

The main purpose of the BCA is to allow competing initiatives to be reviewed, analyzed, and compared on a side by side basis for future prioritization and resourcing. As part of the FY03-07 POM development process, PA&E will review the BCA's for validation and recommendations on prioritization. PA&E will also provide follow-up and tracking for approved BCA's. By accomplishing these functions we can expect to see several things:

- Business changes/initiatives within the MEDCOM will be presented and reviewed in a standardized manner.
- Business decisions can be made more effectively and quickly.

#### Appendix B

- Major initiatives can be thoroughly analyzed and a reliable recommendation made to the Prioritization Steering Group (PSG), allowing them to make accurate and effective decisions in a timely manner.
- PA&E will be the central body for any POM initiative; allowing for more effective tracking of present and ongoing initiatives throughout the MEDCOM.
- With the accumulation of historical data, we can become proactive and apply the successful initiatives to
  other areas within the MEDCOM, eventually developing "Best Business Practices" for possible use by our
  sister services within the MHS.
- With historical data we can track what works and what doesn't, thus when a new initiative is proposed we
  can look for like/similar previous initiatives. This will help us avoid making the same mistakes, saving us
  time and money.

Simply put, this offers a clear-cut and expedient course towards continued improvement.

Please note that the primary purpose of this business initiative proposal template is to provide AMEDD decision makers with the necessary level of detail to allow them to evaluate and prioritize the requirements and projected return on investment associated with your unfinanced (business initiative proposal) requirements, in relation to comparable business initiative proposals.

#### **EXECUTIVE SUMMARY**

Although this section appears first in the BCA, it is suggested that you write it last. Wait until you're almost done so you can include the main highlights. The summary should effectively and concisely outline your key goals and objectives. You should cover the most important facts, such as potential savings, long-term benefits, and the strategic focus. Remember to always match your plan to your purpose.

As a general rule, your first paragraph should include the nature and purpose of the plan. The following paragraphs should highlight the major points and implications of your proposal. It is important not to go into extensive detail, this is a summary, therefore keep it short and to the point. If at all possible, utilize only the space provided. However, if necessary you can add an addendum to the proposal.

#### STATUS QUO

In this section simply outline the present state of business. Include the present level of funding, staffing, and workload. Do not address any issues or problems in this section. The main goal of this section is to get a simple and clear picture of the present state of business.

#### FINANCIAL IMPLICATIONS

In this section briefly outline the financial implications of your proposal. The narrative should include your present funding level and the expected cost increase/decrease of your proposal during the present fiscal year and two outyears. Address any potential savings in the form of cost recapture (being able to bring back work in-house as opposed to sending it out on the economy), cost avoidance (avoiding a present cost), and any potential revenue (i.e. additional third party insurance revenue, specialty procedure revenue). It is important to note that you will need to be able to substantiate all data that you present in the narratives and the worksheets. Also, ensure that the data contained in the narrative directly reflects the findings in the worksheets.

#### MANPOWER AND STAFFING IMPLICATIONS

This section should outline the proposal's impact on your staffing levels. Provide a detailed breakdown of staffing levels by grade, rank, and position of the present and proposed levels. You should also identify the positions, if any, that will be eliminated due to the proposal.

#### WORKLOAD AND PRODUCTIVITY IMPLICATIONS

This section should describe the present and proposed levels of workload of your department. Utilize only

#### Appendix B

the workload associated with the specific areas that the proposal will impact. Also, outline the proposal's impact on the productivity of your area. Offer specific data to support any productivity increases. Note what a unit of workload represents i.e. 1 patient, 1 lab test, 1 procedure.

#### **ALTERNATIVES**

Briefly address two functional alternatives to your proposal. The alternatives should contain only the key details: cost, staffing, and workload impacts. Also, develop pros and cons to each alternative, to include both quantitative (savings or cost avoidance) and qualitative (improved access or quality) benefits to implementing this initiative.

#### RISKS TO SUCCESS AND INTERDEPENDENCIES

This section should focus on any issues that could adversely affect your proposal. Note any major assumptions and address any unsettled problems/issues of your proposal. It is very important to outline any and all problems and issues. This will help in avoiding unnecessary delays, cost overruns, and other such obstacles, as well as identifying the interdependencies of what critical tasks/events need to take place before others can begin.

#### **ADDITIONAL IMPLICATIONS**

This section is for addressing any other implications of your proposal that could not be outlined previously. You can also use this section as a continuation of one of the previous segments.

#### FUNDING AND SAVINGS WORKSHEET

This worksheet will be used as the basis for the financial analysis of your proposal. All information will be obtained from the Resource Management Divisions (RMD) within each MTF or activity. The budget information needed is as follows:

Current FY Department Budget, to include:

Civilian Pay (EOR 11\*\*-16\*\*)

Civilian Benefits (EOR 11\*\*-16\*\*)

Civilian Overtime (EOR 11\*\*-16\*\*)

Civilian Awards (EOR 11\*\*-16\*\*)

TDY - Training and Travel (EQR 21\*\*)

Contracts (EOR 25\*\*)

Supplies (EOR 26\*\*)

Equipment (EOR 31\*\*)

Enter this data into the first section (current FY) DEPT BUDGET column of the worksheet. Use the built-in defaults for the follow two FY unless you have access to more specific data.

Next, develop costs for the above areas that relate to your proposal. Be sure that you enter these as annual figures. Enter this information in the PROPOSAL column of the worksheet. Enter only the increased/decreased cost associated with the proposal in this column. Do the same for both the ALTERNATIVE 1 and ALTERNATIVE 2 columns. Use the built-in defaults for the follow two FY unless you have access to more specific data.

Finally, develop the potential revenue, cost recapture, and cost avoidance data for your proposal and the alternatives. Enter these figures in their respective cells. Use the built-in defaults for the follow two FY unless you have access to more specific data.

#### MANPOWER AND STAFFING WORKSHEET

This worksheet will be used to outline the data for the current and proposed staffing levels. All information will be obtained from the Manpower Branch of the Resource Management Division.

#### Appendix B

Enter the total present staffing and FTE levels in the first section (current FY) CURRENT ON-HAND column. Next, develop the staffing levels for your proposal and alternatives. Enter this information in the PROPOSAL column of the worksheet. Enter only the increased/decreased level of staffing associated with the proposal in this column. Do the same for both the ALTERNATIVE 1 and ALTERNATIVE 2 columns.

Filling in the following two fiscal years is only necessary when an increase/decrease is expected. If your proposal has incremental annual increases/decreases associated with it, then you must identify them. Also, be sure to review the TDA for any potential increases/decreases in the out-years. The TDA can be obtained from the Manpower division.

#### WORKLOAD AND PRODUCTIVITY WORKSHEET

This worksheet will be used to show your present and expected workload and the % of prime and non-prime patients seen. All information will be obtained via CEIS or the MEPRS division of the Resource Management Department.

Note that only <u>externally</u> recaptured workload should be considered in savings. Workload that merely shifts from one inhouse work center to another would not be considered as "Recaptured".

Enter the total present annualized workload in the first section (current FY) CURRENT column. Enter the total present annualized number of prime and non-prime patients in the same column. The % cells will automatically calculate. Develop your proposal's annualized workload and enter it in the PROPOSAL column. Enter only the level of increased/decreased workload associated with the proposal. Next, develop an estimated distribution of prime and non-prime relevant to your proposal's workload and enter it in the PROPOSAL column. Do the same for both the ALTERNATIVE 1 and ALTERNATIVE 2 columns.

Filling in the following two fiscal years is only necessary when increases/decreases are expected. If your proposal has incremental annual increases/decreases associated with it, then you must identify them.

#### **DECISION MATRIX QUESTIONS**

After you have completed the narrative and data portions of the BCA address the following questions in this section. For the cost section please use the Total Cost number from the Funding and Savings Data worksheet. All the other questions should be scored according to the "low-med-high" grading criteria and dual-criteria scoring system. The status quo is considered your baseline. The proposal and alternatives scoring should reflect the level of change you expect with the implementation of the initiative. Please be prepared to support your score. Final scores for each of the four grading categories should be inserted into the decision matrix summary table along with your annotation about the discretionary or non-discretionary directive of each initiative.

BCA.xls

PRESENTER – POC
PHONE
FACILITY
DEPARTMENT / CLINIC
DATE SUBMITTED

CPT Noel Christian Pace
719-526-7233
Fort Carson MEDDAC
Orthopedics Department
12-Jan-01

#### FORT CARSON MEDDAC ORTHOPEDIC SURGERY RECAPTURE INITIATIVE

#### **EXECUTIVE SUMMARY**

Outline Key Goals and Objectives:

Cover most important facts: potential savings, long-term benefit, strategic focus: Match the plan to the purpose 1st paragraph: Nature and purpose of the plan

next: highlight major points and implecations of your proposal: Short and to the point, this is a summary.

According to data from the Champus Medical Information System (CMIS) (as of 15 November 00) for Fiscal Year (FY) 1999, the Fort Carson MEDDAC's Orthopedic costs downtown were billed at 4.55 million dollars, and the total cost to the government so far has been 1.77 million dollars (providers have two years to submit bills for CHAMPUS reimbursement). The care provided dowtown to Active Duty Dependents, Retirees, and Dependents of Retirees totalled 71 inpatient admissions and 432 inpatient days. It is important to note that these figures do not include Active Duty cases sent downtown that are outside our Medical Treatment Facility's (MTF's) scope of practice. In addition, in 1999 Fort Carson had 4 Military Orthopedic Surgeons on staff, today we have three. Due to that fact, it is reasonable to assume that the CHAMPUS expenditures for Orthopedic care will be considerably higher in FY 2000 and into FY 2001.

In concert with LTG Peake's strategic focus and his intent for MTF's to recapture workload from downtown to have a positive impact on the Bid Price Adjustment (BPA), the Fort Carson MEDDAC Commander believes there is great potential to recapture workload in our highest cost area:

Orthopedics. This fact was also reaffirmed by the Health Planning Review Volume 1 & 2 by the Innova Group Consultants, May 2000. To achieve this goal the most important metric commanders should look at is the real cost of care going downtown and look at offering services that beat those costs.

Currently the greatest constraint facing the Fort Carson MEDDAC in its effort to bring orthopedics workload back into the facility is a lack of human resources. Fort Carson MEDDAC has the operating room and clinic space, now it needs providers and support staff to do the work. The Fort Carson MEDDAC has been without one Military Orthopedic Surgeon since the Summer of 2000. TriWest has been unable to provide an FTE Resource Sharing provider since being notified of the requirement on 1 July 2000. In addition, the overall sheer number of medical boards (there were 152 medical board appointments from September-December 2000 of at least an hour each, and there are currently 134 outstanding) and their need for a timely completion, has over-burdened the military providers and prevented them from seeing some of our higher cost cases that have gone downtown. It is important to note that we will not be able to recapture all the workload that is going downtown. Currently, the MEDDAC's Orthopedic Surgeons are not performing spine or total joint replacement surgery within our facility. By reviewing the FY 2000 CPT-4 Code data for all of the CHAMPUS workload downtown in FY 2000 we determined that about 16% of cases that we send downtown could not be recaptured because they are not within our scope of practice (see last worksheet). In addition, with the elimination of Non-Availability Statements (NAS) we have to assume that we will only have control over our Prime patients, those are the patients we will target to recapture. Currently 72% of the elligible beneficiary population for Fort Carson is enrolled in Prime. This is a significant workload to recapture which will lower the BPA and save the government money.

The Fort Carson MEDDAC proposes a business initiative to recapture this workload. It will require funding to obtain the human resources needed to treat the patients going downtown. Since we are one provider short we propose the need for venture capital to obtain 1 Orthopedic Physician Assistant (PA), 1 Ortho Tech and 1 Nurse. The PA will do medical boards in the afternoon and see clinic in the momings, freeing up our Orthopedic Surgeons to operate and see clinic more. By having a PA handling Medical Boards the surgeons will be freed up to see 864 more outpatient appointments a year, plus perform up to another 80 surgeries. This will not require any additional costs for the OR, since on average the OR has the unused capacity to handle an extra 6.7 cases a month, or approximately 80 a year, without significantly raising costs. In addition, the other PA will be able to effectively see the Outpatient workload of an Orthopedic Provider for a much lower cost. This will have the greatest impact on the cost of CHAMPUS care. In addition, the addition of a Nurse will improve the overall operation of the clinic, improve quality, and provide patients with appropriate pain management. The Nurse will take over a number of administrative duties freeing the providers to focus on patient care. This initiative will significantly lower governments CHAMPUS costs, while improving the quality, and opening the access to patients of Orthopedic Services at Fort Carson MEDDAC. For an investment of \$354,958 the Fort Carson MEDDAC can recapture \$689,827 in Orthopedic CHAMPUS costs. If 3rd party insurance collection is maximized during this effort we have the potential to collect another \$105,000, bringing the gross total to \$794,827 less the cost of the proposal (\$354,958) equals \$451,129 in total CHAMPUS savings for the government.

One alternative to the proposal would be to request funding to contract/hire an Orthopedic Surgeon and 2 Orthopedic Techs to meet the requirement that TriWest has not been able to fill. This option has a number of constraints due to the fact that it would not eliminate the impact that medical boards have on the command's ability to recapture workload. Outpatient appointments seen by this type of provider are much more expensive than a PA. In addition, there is not really a need to increase the capacity to do surgery if the current providers could be relieved of some of their current administrative duties such as medical boards, and spend their time operating. An Orthopedic Surgeon would help recapture the workload, but the original proposal has a much greater impact on the BPA and overall recapture than the alternative due to the high cost of an Orthopedic Surgeon.

A second alternative that would require further analysis and negotiation with the Airforce Academy would be to combine the proposal and alternative 1 and secure an Orthopedic Surgeon, PA, 3 Ortho Techs, and Nurse. This would provide us the capacity to significantly recapture the Airforce Academy's workload that goes downtown. The Airforce Academy had 45 Inpatient Admissions downtown in FY 1999. Using the same factors from the proposal of 16% out of scope of practice, and 72% Prime we could reasonably expect to recapture 27 Inpatient Admissions. Using our factors from above, those 27 cases would have been generated by 1836 Outpatient Visits. In addition, we would have the significant capacity to care for many of the Tricare for Life beneficiaries right here at our own facility and saving CHAMPUS costs downtown.

In conclusion, we hope that our proposal for the addition of human resources in the Orthopedic Department of the Fort Carson MEDDAC is looked upon favorably. It should make a tremendous impact on the BPA and save the government a substantial ammount of money while improving quality and access to care for our beneficiaries.

CPT Noel Christian Pace Orthopedics Department

Funding: What is our current funding for Orthopedics:

See Spreadsheet Below for FY 2000 Expenses.

What is our current staffing: Currently, the Orthopedics Department is short one military orthopedic surgeon and has the workload to warrant two FTE resource sharing providers even though there is only one on hand due to TriWest's inability to get another.

Workload: How much are we doing?

See Spreadsheet Below for FY 2000 Workload. According to the MEPRS Manual, Workload Unit is defined as: Outpatient Visits and Inpatient Admissions. The Method of Count: TRICARE elligible patient visits.

	Meprs	Coupling that day and	Number	Number	Number	Length	Cost Per	Cost Per	Direct	Ancillary	Admin	Total	Fiscal
	Code	Meprs Description	Admis	Disp	OBD's	Of Stay	Admis	OBD	Expenses	Expenses	Expenses	Expenses	Year
AEAA		ORTHOPEDICS/INPNT	127	128	241	1.88	\$3,784	\$1,994	\$23,977	\$290,830	\$70,539	\$480,541	2000
AEBA		PODIATRY/INPNT	2	2	7	3.50	\$7,577	\$2,165	\$1,764	\$9,176	\$1,585	\$15,154	2000
Total Expenses	Inpatient											\$495,695	
	Meprs		Number	Cost Per	Direct	Ancillary	Admin	Total	Fiscal				
	Code	Meprs Description	Visits/APV	Visit/APV	Expenses	Expenses	Expenses	Expenses	Year				
BEA5		ORTHOPEDIC APV	511	\$2,476.06	\$34,829	\$1,219,259	\$11,176	\$1,265,264	2000				
BEA7		APV ORTHRO'RS	154	\$2,428.10	\$14,194	\$357,077	\$2,656	\$373,928	2000				
BEA9		ORTHOPEDICS RS	2,401	\$77.88	\$162,684	\$3,036	\$21,261	\$186,981	2000				
BEAA		ORTHOPEDIC/OUTPNT	8,637	\$133.86	\$629,251	\$242,526	\$284,365	\$1,156,142	2000				
BEBA		CAST/OUTPNT	2,018	\$167.37	\$220,535	\$85	\$117,136	\$337,756	2000				
BEF5		PODIATRY APV	90	\$2,292.69	\$7,462	\$197,963	\$917	\$206,342	2000				
BEFA		PODIATRY/OUTPNT	3,846	\$86.54	\$185,143	\$80,226	\$67,465	\$332,834	2000				
Total Expenses Outpatient							\$3,859,246						
Total Expense:	s for Orthopedics		\$495,695		\$3,859,246	=	\$4,354,941						

#### FINANCIAL IMPLICATIONS (

Briefly outline the financial implications of your proposal. Should include present funding levels and expected cost increase/decrease of your proposal and two out Address any potential savings in the form of cost recapture (bringing work back in), cost avoidance (avoiding a present cost) or any potential party insurance, specialty procedure revenue):

The financial implication of our proposal is great. For an investment of approx. 330,000 we can have a significant positive affect on the Bid Price Adjustr (BPA) of approximately 859,000 plus up to an est. 23,000 from third party for a total of 882,000. In addition we will avoid the institutional costs and ancillary services (pharmacy, lab, and x-ray) costs that come along with care that is provided to our beneficiaries downtown. These costs can be significant, especially since we already have the tremendous fixed costs of providing those services at the MTF. Our internal costs would only go up incrementally for those services, we are paying full price downtown. That money should be put back into the direct care system by the MEDCOM. Our present funding levels are listed above, but they do not reflect the lack of ability to get work done. We cannot get work done due to the fact that we have been missing one military provider since the Summer of 2000 with no replacement and we have demonstrated a need for an FTE resource sharing provider that TriWest has been unable to come up with Since our proposal mainly hinges on labor, we can expect to have the same requirement for the two out years, plus 3-4% additional costs due to inflation each year. This may be alarming, but it is definitely a better deal for the government than the inflation it faces when civilian healthcare providers submit their bills.

Inflation for care downtown is currently running at approximately, 12% annually. With this proposal we will altain an exceptional recapture of workload and dollars. for the direct care system and will avoid tremendous costs downtown. On average, 24% of the beneficialines in TRICARE, Region 8 carry secondary civillan insurance (1999 Healthcare Survey, Nat'l TRICARE Conf. 2001). If about 24% of the patients that have surgery in the MTF that we have recaptured recapture (either inpatient or APV) or those patients are TRICARE Senior Prime we could stand to collect up to \$62,000 in additional funds. In addition, if the 37 remaining excess surgery slots are used by our providers for Ambulatory Patient Visit, otherwise known as same day surgery (APV), and 24% of those beneficiaries have civilian health insurance we could potentially collect approximately \$43,000 for recapturing those procedures in addition to our recaptured CHAMPUS dollars. (Source: PAD Analysis) The key incentive is that 3rd party money goes directly back into our MTF's direct care budget.

Benefit Logic and Assumptions:

Must be able to substantiate all data in naratives and worksheets. Please refer to Explanation of Proposal for the exact details of the plan to include cost and

Benefit Drivers:

The effective recapture of the workload will save more expensive CHAMPUS costs and put that money into the direct care system. Our Orthopedic Surgeons will lave the opportunity to operate more which should have them better prepared for their possible readiness missions. The medical board process will become streamlined and more effcient. Quality and pain management programs will improve by the addition of a Nurse to head those efforts.

Description of Benefits:

The financial benefits to the overall mission of recapturing workload are tremendous. Approximately \$689,000 will be harvested from the BPA and pumped back nto the direct care system. Surgeons will be better trained and will have operated on more cases over the course of the year. Access will improve and Army Line units will benefit from having soldiers getting through the medical board process or surgery more quickly which will result in more soldiers getting back to duly faster. The quality of care will improve with a Nurse monitoring quality of care and pain management efforts

Key Metrics: Cost of care downtown. Cost of care internal to the MTF. Waiting time for Active Duty soldiers to be operating on and how long they are lost to their nit. Patient Satisfaction. Employee satisfaction. Do costs go down while access and quality improve? YES.

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#### PROPOSAL

Key Details: cost, staffing, and workload impacts

Background of Potential Orthopedics Recapture Initiative:

The Fort Carson MEDDAC requests the funding for 1 Physician's Assistant, 1 Ortho Techs, and a Nurse to handle Medical Boards and see Outpatient Orthopedic Visits. This would make a significant impact in the MEDDAC's availability to recapture workload. Medical Boards are currently overwhelming the military providers. If the lower cost PA was to see all medical boards he would free up the the higher cost surgeons to see patients and have more time to operate, thus facilitating the capacity t recapture workload. The PA would just be handling Medical Boards in the afternoon and seeing clinic in the morning. Between September 2000 and December 2000 there were over 150 medical board appointments averaging about an hour a piece, sometimes they take much longer. That is 37.5 boards a month, that is 1.87, almost a day out of 20 working days a month. By having a PA do this workload we can free up a military surgeon: 2 hours a day, 5 days a week which generates 40 more working hours in a month to schedule appointments or do surgery. Two days a week are surgery days, where each case averages approximately 2.3 hours (ASAM). The PA will increase the military surgeon's workload on average 1.7 cases a week, to about 7 a month. In addition, 3 days a week providers are in clinic and they will now have an extra 6 hours a week to schedule appointments. Appointments on average are 20 minutes in duration. The surgeons can add 6 appointments ad ady, 18 appointments a week, 72 a month, 864 a year to their schedules. This action would have a significant impact on our Orthopedic workload for a relatively low cost. On average, our Orthopedic providers see 2,596 outpatient cases per provider each year (Innova Group Report, MEPRS). The PA would be seeing his/her clinical cases is morning which would equal half of that: 1298 cases, plus all the medical boards in the afternoons.

Fort this analysis we will use data from both FY 1999 and FY 2000. Due to billing time frames some cost of care data is not complete for care provide downtown in FY 2000, so we will use whichever year is more accurate. According to CHAMPUS Medical Information System (CMIS), in 1999 there were 71 Inpatient Admissions for other than Active Duty downtown. According to TMA Tools (see recapture calculations worksheet), about 16% of care sought downtown is outside of our scope of practic (ie hip replacements and spines). It can be inferred that that only 60 out of the 71 admissions would be recapturable. In addition, 72% of elligible beneficiaries in our catchment area are enrolled in Prime, that means 28% are not. It is realistic to assume we could only recapture Prime patients (72%) from downtown since there are no more statements of non-availability, and we really do not have control over those patients when it comes to where they seek care. That leaves us with 43 admissions, other than Active Duty, we could recapture. Those admissions cost the government just in CHAMPUS professional costs and ancillary costs, not including institutional costs, at \$4,093 a piece, or \$175,999 total (TriWest Resource Sharing Agreement). In addition in FY 2000, there are 2,039 recapturable Outpatient Visits from downtown (after calculating for 16% out of scope of practice, and 72% Prime patients) at an average price of \$252 (TriWest Resource Sharing Agreement) for professional fees and ancillary costs, not including institutional costs, with a total costs of \$513,828. Total average CHAMPUS cost for that care downtown, just in professional fees and ancillary cost, was: (43 X \$4,093) + (2,039 X \$252) = (\$175,999 + \$513,828) = \$689,827 potential dollars to recapture plus \$105,000 in 3rd party collection monies. The federal government could stand to gain a gross amount of savings of: \$794,827 less the cost of the proposal.

#### Key Metric: CHAMPUS Costs Downtown:

According to the Tricare Orthopedic Resource Sharing Assessment (see attached), Inpatient Admissions for Orthopedics Average Government Cost Per Unit in CHAMPUS cost: \$4,093. Average CHAMPUS Cost Per Unit Outpatient Visit is: \$252. These costs only include professional costs and ancillary costs. Institutional costs

#### Key Metric: MTF Internal MEPRS Costs:

According to MEPRS, it costs our facility per Inpatient Admission (A MEPRS workload figure) \$3,784 and Outpatient Visits were \$133 each in FY2000. These figures include all cost (military pay, PP&E, supplies etc.). We will not use these figures because they do not really compare to our CHAMPUS data since the costs above only really reflect professional fees and anciliary costs which are essentially labor and services costs. We will use like costs such as the cost to procure labor plus cost of supplies as a comparison instrument since most of our costs are already fixed.

#### arameters for Comparison:

In this analysis we are comparing apples to apples in that we are really only looking at labor and variable supply costs internally. The figures that we have for the cost of care downtown only reflect professional fee and ancillary costs. We do not have data for institutional costs costs downtown. The government would harvest additional cost savings when this workload is recaptured because a hospital will not be billing us for those charges, we will be providing our own institutional services to include. pharmacy lab, pharmacy, x-ray which are all historically cheaper for us to produce than to buy downtown. At our MTF most of our other costs are fixed: Electricity, PP&E, Clinic Space, Unused OR Capacity, Unused Clinic Space, Unused Ward Capacity. This allows us to compare recapturable CHAMPUS costs for professional fees and ancillary costs to labor costs and an adjustment for variable supply costs.

Total CHAMPUS costs of care downtown that would be saved by hiring a PA are: Of the 43 potential Inpatient Admissions all would be recaptured without adding an OR since the surgeons would be freed up by the PA enough to do approx. BO more surgeries a year, and the OR's have the excess capacity to handle approx 80 cases mor a year without adding staff, etc. The 37 slots still available for surgery could be used to reduce any backlog of Active Duty Surgeries or for APV's surgeries. The MTF could recapture the CHAMPUS costs of 43 Inpatient Admissions (Performed by our surgeons) plus the 2039 Outpatient Appointments (Performed by the PA and freed up Surgeon)=equals: 43 X 4,093 and 2,039 X 252 = (175,999 + 513,828)= \$689,827 minus \$185,932.50 (cost of PA, Nurse and Ortho Tech, see below) minus \$154,765,39 (average cost of additional supplies, see below) equals total costs recaptured of \$349,129.11 plus the \$105,000 collected from 3rd party insurance equals \$454,129.11 CHAMPUS cost savings by bringing the workload back into the MTF.

#### \$689,827 total potential recapture

\$340.697.89 total cost of recapture effort \$349.129.11 total net CHAMPUS savings from effort + savings from Institutional CHAMPUS Costs (not calculated due to complexity, though significant)+3rd Party

#### 3rd Party Collection Estimation Calculation:

24% of the beneficiaries in Region 8 carry 3rd party collectible insurance. (1999 Health Information Survey, 2001 TRICARE Natl. Conf).

Our clinic generated 665 APV's for 11,1038 Outpatient Visits seen in the clinic in FY2000. From this we can extrapolate that for every 16.5 Outpatient visits there is one APV. We are calculating the recapture of 43 Inpatient admissions. We will assume that 25% of these admissions have 3rd party insurance.

The number of potential Outpatient Visits of other than Active Duty recapturable by our Proposal is 2,039. That means there will be a potential for approximately 124 APV's. Of these 124 APV's we can estimate that 25% will have 3rd party insurance. Thus approx 31 APV's can be assumed to have 3rd Party Insurance. According to historical data, each APV with 3rd party insurance collects approximate \$2,000. It can be estimated that the proposal will recapture \$62,000 in 3rd party money. Inpatient admissions can be assumed to have a higher collection rate. We will estimate 50% higher than for APV's. Thus 43 Inpatient surgenes X 25%= 10.75 and we wanted to the contract of the assume that you can collect an extra \$4,000 for Inpatient Admissions. This would net \$43,000 for Inpatient Admissions.

#### Our proposal could net \$105,000 in 3rd party collections.

Cost Estimate for Civilian Overtime, Civilian Awards, TDY Training & Travel:\$1000 + \$1000 + \$1000 = \$3000.00

Subtotal: \$349,129.11 - \$3000.00= 346.129 11

Total Government Net Savings from executing proposal= 346,129.11 + 105,000= \$451,129.11 plus uncalculated CHAMPUS Inetitutional Coet Cavinge

### Institutional Cost Savings.

The addition of a PA, Ortho Tech, and a Nurse will definitely reduced the overall healthcare costs to the government, improve access for patients at the MTF requiring appointments and surgery, and the quality of our service will improve due to the involvement of the Nurse. In addition, the quality and thuroughness of the Medical Board process should improve and variance will be reduced because only one provider will handle all the cases. For a investment of approximately \$340,697.89, the government will net back in savings close to \$346,129.11 in CHAMPUS costs. Plus an estimated \$105,000 possible for 3rd party recapture for a total net gain of \$451,129.11 . It is important to note that this number does not reflect the CHAMPUS Institutional costs that will be recaptured by bringing workload back in th MTF.

#### Develop pros and cons to each alternative:

Pros:

Inexpensive way to improve productivity, frees up high cost surgeons to work on higher cost cases.

We already have fixed costs that we can take advantage of: Unused OR Space, Unused Clinical Space, Unused Ward Space.

Improves readiness by providing other than Active Duty cases for our Surgeons to operate on.

Streamlines the Medical Board process for efficiency.

PA can take "Call" Days: Approximately one day a week, and one weekend a month. This will free up Surgeons from being "On Call" as much, and they will not have to miss as many clinic or OR days as they currently are now for compensation time.

Ortho PA the command has in mind will be available and ready for hire in July 2001.

Improves Access for Tricare Prime Patients

Nurse will put new emphasis on quality management and pain management

Saves DOD significant CHAMPUS costs

Personnel we obtain are civilians and do not have readiness requirements that could hamper productivity.

Cons:

PA's Require Some Supervision

#### Information used in Analysis:

Compensation Data:

Average Compensation of a Physician's Assistant (Surgical) in the Western United States: \$68,300

Government Cost of a GS-11 Step 10 Physician's Assistant: 60,351 Base Pay

Plus a 10% Retention Bonus: 60,351 X 10%=

6,035 Bonus Plus 25% of Monetary Salary for Benefits: 60,351 X 25%= 15,087.7<u>5 Benefits</u>

81,473,75

Government Cost of a GS-6 Step 5 Ortho Tech:

29,852 Base Pay

Plus 25% of Monetary Salary for Benefits:

7,463 Benefits

Ortho Tech Total

Total Cost of PA and Ortho Tech: 81,473.75 + 37,315-\$118,788.75

ALCOHOLOGIC BERKER BELLEVING CONTROL A Nurse at GS-10, Step 10= 53,715 + 13,428.75 (25% for benefits)=\$67,143.75

Total Labor Costs: \$185,932.50

Fixed Costs: (Source: Chief Nurse of Department of Surgery)

Data for OR Capacity: Historical and Projection:

FY 2000 APR MAY JUN JUL AUG SEP

Utilization

91 73 88 59 92 92 0 20 05 15 0 0 = 40

Excess OR slots available over a 6 month period. On average this is 6.7 which is right on track with adding approx. 7 cases a month, approx 80 surgeries a year, without increasing costs for OR staffing, physical plant etc.

We have ward space available and staffed to handle the additional 43 Inpatient Surgeries. According to FY 1999 CMIS data, on average those admissions were 6 inpatient days each.

Variable Costs:

Outpatient Visit: \$68 Source (RMD MEPRS) X 2039 visits=\$138,652

(Source: Chief Nurse of Department of Surgery)
Basic Supply Range: \$32.68 (Bone Spur Excision) to 277.95 (ACL Reconstruction)

These costs are the basic case cart costs (items picked in CMS) which has been itemized for cost per case.

Specialized Supply Range: \$30.00 to \$256.00

This cost is estimated supplies added to carts in the OR such as gloves, sutures, and specialty ortho supplies. Actual supply costs depend on case performed.

Assumption: Since we are looking to recapture Inpatient Admissions, which equate to more intensive surgery we will assume that those procedures supply costs are within the higher cost range and take a weighted average of costs:

32.68 X .333 + 277.95 X .666 = 10.78 + 183.45= \$194.23 weighted average basic supply costs

30.00 X 333 + 256 00 X .666 = 10 + 170.50= \$180.50 weighted average specialized supply costs

Weighted average of combined supply costs per Surgical Case: 194.23 + 180.50= \$374.73 X 43 extra surgeries = \$16,113.39

Total Additional Average Supply Costs for Additional Workload= \$138.652 + \$16 113.39= \$154,765.39

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a complete breakdown of current staffing levels lease refer to the January 2001 Worlding TDA for the Orthopedios sposed Stating Changes: Current 2001 TDA+ hysician Assistants, 1 Orthopadic Techs, 1 Nurse

OPTIMIZATION CODED Management Div WORKING TDA AS OF JANABAY 2001 PREPARED BY

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Specific sale i koppoli zwy potecty professes. Note what a un'n of verkload represents.
Please y rete, to pe Estiliaturo. Ye Procysal Page (see previous worksheet) for proposals targead workload impact. A unit of workload is an inpalient Adm sinc. an Outputer Vetil according to WEPPS.

Mape description	Medis		Number	Number	Number	Length	Cost Per	Cost Per	Direct	Ancillary	Admin	Total	Fisco
Code   ChinopeelicSimpNT   127   128   241   148   33,784   31,194   352,937   320,830	Code	Mepra Description	Admis	Otto	\$.080°	Of Slay	Admis	080	Expenses	Expenses	Expenses	Expenses	Year
PODIATRY/INPNT 2 2 7 3.50 \$7.77 \$2,166, \$1,784 \$8,170	AA	OPTHOPEDICS//INPNT	127	128	241	1.88	\$3,784	\$1,994	\$23,977	\$290,830	\$70,539	\$480,541	2000
Number   Number   Cost Per   Direct   Anolilory   Admin   Island   Head   Head   Cost	ВА	PODIATRY/INPNT	c	2	1	3.50	\$7,577	\$2,165,	\$1,784	\$9,176	\$1,585	\$15,154	2000
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OPTHOPEDICS RS 2.401 \$77.88 \$162,864 \$3.008 \$72.361 \$185,845 OPTHOPEDICOUPH 6.81 \$143.18 \$220,856 \$46 \$117,189 \$337,756 CASTOUTHAY 2.01 \$167,37 \$220,856 \$46 \$117,189 \$337,756 POUNTRY AVY 90 \$2,522 89 \$14,02,28 \$17,189 \$337,756 POUNTRY AVY 85 \$15,61,43 \$166,14 \$165,14 \$17,45 \$17,45 \$20,524	A7	APV ORTHRO RS	154	\$2,428 10	\$14,194	\$357.077	\$2,656	\$373,928	2000				
CASTOUTHY 6877 1919 882251 8245.28 1846.142 675.000 F. CASTOUTHY 2016 8167.37 8226.535 8465 9165.17136 8377.756 F. CASTOUTHY 470 82.829 97.42 8197.83 9877.85 F. CASTOUTHY 3406 886.54 8166.142 8196.286 877.465 8325.834 F. COLITYVOUTHY 3,646 886.54 8196.143 860.286 877.465 8325.834	AS AS	ORTHOPEDICS AS	2,401	\$77.88	\$162,664	\$3,036	\$21,261	\$186,981	2000				
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PODIATRY APV 90 \$2.282 69 \$7,462 \$197,963 \$917 \$206,342 PODIATRY/OUTPNY 3,846 \$96.54 \$165,143 \$90,226 \$87,465 \$332,834	ВА	CAST/OUTPNT	2.018	\$167.37	\$220,535	\$85	\$117,136	\$337.756	2000				
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	FA	PODIATRY/OUTPNT	3,846	\$86.54	\$185,143	\$80,226	\$67,465	\$332,834	2000				
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#### **ALTERNATIVE 1**

Key Details: cost, staffing, and workload impacts

The addition of a Orthopedic Surgeon and 2 Ortho Techs to see Outpatient Orthopedic Visits and perform Inpatient and APV orthopedic surgery's would have a positive impact in the MEDDAC's availablity to recapture workload, but not one as significant as the proposa

On average the Orthopedic Surgeon (if he performed like our military providers) would see on average 2,596 Outpatient Clinic Cases (Innova Group Report) and perform on average 42 Inpatient surgeries a year (MEPRS Data). A contract provider could potentially see more patients if he/she were incentivized on a productivity based contract. Right now our military providers work in the 25th percentile for productivity, compared to other civilian Orthopedic Surgeons in our area (MGMA Physcian Compensation and Production Survey). Average Civilian Ortho Surgeons see 3,394 patients a year. If we equate a contract physician to a military physician in terms of productivity, on average, they would fall in the 25th percentile. According to Salary.com an Ortho Surgeon living in Colorado Springs that is as productive as our surgeons are would make \$216,000 a year in Salary and 25% of that in benefits: \$54,000 which would make the total cost for a contract doctor\$270,000.

Plus 1.7 (which is really two) support staff:

Government Cost of a GS-6 Step 5 Ortho Tech:

29,852 Base Pay

Plus 25% of Monetary Salary for Benefits:

7,463 Benefits

Ortho Tech Total

37,315

Times 2= \$74,630

#### Total Cost for Surgeon and Support Staff: \$344,630.

The new Orthopedic Surgeon and his support staff could see the 43 Inpatient Admissions using the unused OR Space, plus handle the 2,039 recapturable visits (see recapture worksheet), this would be 557 less Outpatient visits than our normal military provider sees and his/her contract could reflect that. This would lead to recaptured CHAMPUS Inpatient Admission Professional Fees Downtown of: 43 X 4,093= \$175,999 plus Outpatient Professional Fees Downtown of 2,039 X 252 = \$513,828. Total equals: \$689,827 minus \$344,630 = \$345,197 minus \$154,765.39 (supply expenditures) equals: \$190,432 of recapturable CHAMPUS costs. An added benefit would be that this surgeon could use the other 37 unused OR surgery slots to operate on Active Duty patients that may be backlogged, but at the same time the military surgeons would not be free from their medical boards which would mean lower production from them. This is a zero sum gain. In addition to the \$190,432 of recaptured CHAMPUS costs, plus if 25% (Region 8 Average) of those new cases are carrying 3rd party insurance. It is important to note that this figure does not represent the recaptured institutional costs from CHAMPUS care downtown. The federal government could stand to gain a gross amount of savings of: \$794,827 less the cost of the proposal.

#### Alternative 1

\$689,827 potential recapturable CHAMPUS costs

\$499,395.39 subtotal cost of recapture effort

\$190,431.61 total net CHAMPUS savings from effort + savings from Institutional CHAMPUS Costs (not calculated due to complexity, though significant)+3rd Party Collections

#### 3rd Party Collection Estimation Calculation:

24% of the beneficiaries in Region 8 carry 3rd party collectible insurance. (1999 Health Information Survey, 2001 TRICARE Natl. Conf).

Our clinic generated 665 APV's for 11,1038 Outpatient Visits seen in the clinic in FY2000. From this we can extrapolate that for every 16.5

Outpatient visits there is one APV. We are calculating the recapture of 43 Inpatient admissions. We will assume that 25% of these admissions have 3rd party insurance.

The number of potential Outpatient Visits of other than Active Duty recapturable by our Proposal is 2,039. That means there will be a potential for approximately 124 APV's. Of these 124 APV's we can estimate that 25% will have 3rd party insurance. Thus approx 31 APV's can be assumed have 3rd Party Insurance. According to historical data, each APV with 3rd party insurance collects approximate \$2,000. It can be estimated that the proposal will recapture \$62,000 in 3rd party money.

Inpatient admissions can be assumed to have a higher collection rate. We will estimate 50% higher than for APV's. Thus 43 Inpatient surgeries X 25%= 10.75 and we will assume that you can collect an extra \$4,000 for Inpatient Admissions. This would net \$43,000 for Inpatient Admissions.

Our proposal could net \$105,000 in 3rd party collections.

Cost Estimate for Civilian Overtime, Civilian Awards, TDY Training & Travel:\$1000 + \$1000 + 1000= \$3000.00

Subtotal: \$190.431.61 - \$3000.00= \$187,431.61

Total Government Net Savings from executing proposal= \$187,431.61 + \$105,000= \$292,431.61 plus uncalculated CHAMPUS Institutional Cost Savings.

Develop pros and cons to each alternative:

Pros

#### Appendix B

#### Pros:

The need for another FTE Physician (be it Resource Sharer, Support, or Contract) was researched and articulated in the attached Resource Sharing Agreement. Triwest has given up their first right of refusal for finding the provider, giving the Fort Carson MEDDAC the green light to pursue Resource Support or Contract of an Ortho Physician.

The calculations to determine the need for a resource sharer had the provider doing minimal inpatient surgeries. With a contract doc we can have them do many more, up to 80 more surgeries without adding to our costs except for about \$16,000 for supplies. The OR can handle an addition 80 cases a year without having to increase staffing.

Another Physician on Staff to Pull Call.

Personnel we obtain do not have readiness requirements that could hamper productivity.

#### Con:

Does not address the Medical Board Problem

No Nurse to provide Quality Control or Pain Management

Under utilization of highly skilled provider. Full utilization will require expansion of OR and Ward capabilities.

Another Physician on Staff to Pull Call. Unfortunately, the days he doesn't see clinic or operate cost us a lot more than the days when a military provider does not operate or see clinic, due to the providers high compensation.

quanatative (savings or cost avoidance) and qualitative (improved access or quality).

Potential Cost Savings of CHAMPUS dollars going downtown: Access will be improved, but no costs will be saved in relation to the Medical Board Situation. Quality will remain constant and there is no Nurse to invigorate quality initiatives and management of pain.

Fixed Costs:(Source: Chief Nurse of Department of Surgery)
Data for OR Capacity: Historical and Projection:

FY 2000 APR MAY JUN JUL AUG SEP

Utilization 91 73 88 59 92 92

Excess Capacity\* 0 20 05 15 0 0 = 40

Excess OR slots available over a 6 month period. On average this is 6.7 which is right on track with adding approx. 7 cases a month, approx 80 surgeries a year, without increasing costs for OR staffing, physical plant etc.

#### Fixed Costs

We have ward space available and staffed to handle the additional 43 Inpatient Surgeries. According to FY 1999 CMIS data, on average those admissions were 6 inpatient days each.

#### Variable Costs:

Outpatient Visit: \$68 Source (RMD MEPRS) X 2039 visits=\$138,652

(Source: Chief Nurse of Department of Surgery)

Basic Supply Range: \$32.68 (Bone Spur Excision) to 277.95 (ACL Reconstruction)

These costs are the basic case cart costs (items picked in CMS) which has been itemized for cost per case.

Specialized Supply Range: \$30.00 to \$256.00

This cost is estimated supplies added to carts in the OR such as gloves, sutures, and specialty ortho supplies. Actual supply costs depend on case performed.

Assumption: Since we are looking to recapture Inpatient Admissions, which equate to more intensive surgery we will assume that those procedures supply costs are within the higher cost range and take a weighted average of costs:

32.68 X .333 + 277.95 X .666 = 10.78 + 183.45= \$194.23 weighted average basic supply costs

30.00 X .333 + 256.00 X .666 = 10 + 170.50= \$180.50 weighted average specialized supply costs

Weighted average of combined supply costs per Surgical Case: 194.23 + 180.50= \$374.73 X 43 extra surgeries = \$16,113.39

Total Additional Average Supply Costs for Additional Workload= \$138,652 + \$16,113.39= \$154,765.39

#### ALTERNATIVE 2

Key Details: cost, staffing, and workload impacts

Assuming that we executed the original proposal, this alternative would require serious analysis and negotiating at the MEDCOM and Air Staff Level In addition, many additional costs would have to be calculated that are beyond the scope of this administrator's ability at this time (ie adding another OR, adding OR Staffing, Clinic Admin Support, adding Ward Space and Staffing). There is potential in this idea however especially if we are directed to absorb Tricare for Life beneficiaries on 1 Oct 01. In Alternative 2 we keep making an effort to recapturing workload from downtown and this time we will target the Airforce Academy's CHAMPUS workload, but in this senario we have not used up our capacity to do work. By expanding there may be the possibility to maximize recapture though economies of scale. If we just picked up the AF Academy's workload this alternative would not be maximized up to full capacity, but once Tricare for Life commences we would be able to aborb a significant workload. Let us review what the Airforce Academy has going downtown. In 1999 the Airforce Academy had 45 Inpatient Admissions downtown in FY 1999 (CMIS). Which means approximately 38 (84% are within our scope of practice), minus 28% that are not Prime patients and we have no control over, results in 27 Inpatient cases we could potentially recapture 27 X \$4,093 = \$110,511 plus for estimation sake (for every 1 Inpatient Admission, there are 47 Outpatient Visits on average) another 1,300 Outpatient Visits X 252= \$327,600 (we will have unused appointment space for military providers, PA, and contract surgeon) a year equals \$438,111 plus the original savings from the Proposal and Alternative 1 minus the supply costs for 27 inpatient surgeries (27 X \$373)=\$10,071 minus supply costs for 1,500 Outpatient Visits (1500 X 68) = \$102,000 minus the cost of possibly opening another OR and possibly ward space equals total CHAMPUS recapture.

#### Alternative 2

\$689,827 (our downtown workload) \$438,111 (AF Academy's workload) + 562,490 (Tricare Senior Prime) =

\$340,697.89 +\$499,395.39= \$840,093.28 total cost of recapture effort

\$287,844.72 total net CHAMPUS savings from effort + savings from Institutional CHAMPUS Costs (not calculated due to complexity, though significant)+3rd Party Collections

If we executed our Proposal and Alternative 1 together we would still have the ability to see, in addition to our's and the Airforce Academy's beneficiaries, another 1420 Outpatient appointments and do another 10 Inpatient Admissions without adding staff. If we could get Tricare for Life beneficiaries into our MTF by 1 Oct 01 we could see another. (1420 X 252 Outpatient Admissions) = \$357,840 plus (10 X 4,093 Inpatient Admissions) = \$40,930 plus it can be estimated that those 1420 Outpatient visits will generate another 30 Inpatient Admissions at 30 X 4093= \$163,720 (1 Inpatient for 47 Outpatients). Total = \$562,490, plus to utilize our contract surgeon to full capacity he could still do 3 more Inpatient Admissions (3 X 4093)= \$12,279 plus another 86 APV's X 252 = \$21,672 (derived from the average workload of our military providers in FY 2000 to do 170 APV's, 43 Inpatient Surgeries, and see 2,596 clinic visits). For a total of 596,411 minus the cost of supplies (68 X 1506)= \$102,408 Outpatier minus (43 X 373)= \$6,039 Inpatient= \$477,964 minus the cost of adding more OR time (estimate \$100,000, this estimate may be low), minus the cost of more ward time (estimate 70,000 this estimate may be low)= \$307,964 Net Savings + \$287,844.72 = \$595,808.72 total net CHAMPUS savings from effort + savings from Institutional CHAMPUS Costs (not calculated due to complexity, though significant)+3rd Party Collections of \$105,000 from proposal

#### 3rd Party Collection Estimation Calculation:

We can assume that we will collect 3rd party collections under the same premise of

24% of the beneficiaries in Region 8 carry 3rd party collectible insurance. (1999 Health Information Survey, 2001 TRICARE Natl. Conf).
Our clinic generated 665 APV's for 11,1038 Outpatient Visits seen in the clinic in FY2000. From this we can extrapolate that for every 16.5 Outpatier visits there is one APV. We will assume that 25% of these admissions have 3rd party insurance.

The number of potential Outpatient Visits of other than Active Duty recapturable if we picked up Tricare for Life patients by executing the Proposal and Alternative 1 are 1420. That means there will be a potential for approximately 86 APV's. Of these 86 APV's we can estimate that 25% will have 3rd party insurance. Thus approx 22 APV's can be assumed to have 3rd Party Insurance. According to historical data, each APV with 3rd party insurance collects approximate \$2,000. It can be estimated that the proposal will recapture \$40,000 in 3rd party money.

Inpatient admissions can be assumed to have a higher collection rate. We will estimate 50% higher than for APV's. Thus 43 Inpatient surgeries X 25%= 10.75 and we will assume that you can collect an extra \$4,000 for Inpatient Admissions. This would net \$43,000 for Inpatient Admissions if we captured Tricare for Life patients up to our capacity.

Additional 3rd party collects by executing Alternative 2 above that of the gain found in either the proposal or Alternative 1=\$83,000

Cost Estimate for Civilian Overtime, Civilian Awards, TDY Training & Travel: \$2000 + \$2000 +2000= \$6000.00

Subtotal: 595,808.72 - 6000.00 = \$589,808.72

Total Net Savings by Goverment from Alternative 2: 589,808.72 + 188,000 in 3rd party= \$777,808.72 plus the cost of Institutional CHAMPUS Costs downtown.

Develop pros and cons to each alternative:

#### Pros

The need for another FTE Physician (be it Resource Sharer, Support, or Contract) was researched and articulated in the attached Resource Sharing Agreement. Triwest has given up their first right of refusal for finding the provider, giving the Fort Carson MEDDAC the green light to pursue Resource Support or Contract of an Ortho Physician.

The calculations to determine the need for a resource sharer had the provider doing minimal inpatient surgeries. With a contract doc we can have d many surgeries.

#### Cons

Very complex analysis required

Political Factors: Are Tricare for Life Patients going to be enrolled at MTFs or into Prime?

Will call for the additional step up of another OR, more clinic space, admin staff, etc.

Very difficult to execute.

quanatative (savings or cost avoidance) and qualitative (improved access or quality)

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# RISKS TO SUCCESS

Issues that could adversley affect the proposal: Identify Obstacles

Hiring Actions get hung up in CPO, plan does not come together We do not get the money we need to make this a reality, a lot of time and sunk costs went into executing this study

# INTERDEPENDENCIES

The proposal is needed as a whole. If we get funding for PA's and no support staff, the constraint on productivity becomes the support staff, a resource that is realtively low cost, but has a big impact on productivity of our high cost providers (Journal of Healthcare Management 44:5 Sept/Oct 1999). If we get support staff and no PA or Nurse, there may be a little impact of assisting the providers we have on hand to improve productivity, but this would be insignificant. For the proposal to be successful each part, the PA, the Ortho Tech, and the Nurse are integral to the success and quality of the plan.

If funding is not possible for the entire proposal the next best alternative would be to hire one PA and one Ortho Tech and eliminate the Nurse. This effor would still free our Surgeons from Medical Boards so they can spend more time on high-dollar cases thus recapturing workload into the MTF and saving the government expenses downtown.

CPT Noel Christian Pace Orthopedics Department

Costs are calculated at normal inflation of 3.5%, not medical inflation

		FUNDI	NG REQUIREMENT	S FY 20	01			310	
Est Based on FY 00	DE	PT BUDGET		P	ROPOSAL	ALT	ERNATIVE 1	ALT	ERNATIVE 2
Civilian Pay	\$	841,000		\$	143,918		275,704	Man Committee	419,622
Civilian Benefits (.25)		210,000		\$	42,015	\$	68,926	\$	104,906
Civilian Overtime	\$	1,000		\$	1,000	\$	1,000	\$	2,000
Civilian Award	\$	2,000		\$	1,000	\$	1,000	\$	2,000
TDY - Training and Travel	\$	3,000	.*	\$	1,000	\$	1,000	\$	2,000
Supplies	\$	962,000		\$	154,765	\$	154,765	\$	434,013
Equipment, More OR/Ward Tim	e \$	95,000	i'	\$	-	\$		\$	170,000
Contracts	\$	519,000		\$	-	\$	-		,
	\$	2,633,000	ADDITIONAL COST	\$	343,698	\$	502,395	\$	1,134,540
Revenue	Possible 3rd Party	/ Collection		\$	105,000	\$	105,000	\$	188,000
Cost Recapture	Refer to Explation	of Proposal and	Alternatives Sheet	\$	689,827	\$	689,827	\$	1,724,349
Cost Avoidance	No estimate for In	stu. or Ancillary	CHAMPUS Costs	\$		\$		\$	-
			SAVINGS	\$	794,827	\$	794,827	\$	1,912,349
			TOTAL COST	\$	(451,129)	\$	(292,432)	\$	(777,809)

\* Alternative 2 may have additional costs since the workload will have passed the relative range of the OR and Clinic resources, we estimated those costs at \$170,000 annuthough they may be higher. Ie there could be additional costs for more OR's Staffs, Clinic Space etc.

TO THE PROPERTY AND ADMINISTRATION OF THE PARTY OF THE PA		FUNDIN	G REQUIREMENT	S FY 20	02				
	DE	PT BUDGET		P	ROPOSALIE	ALT	TERNATIVE N	ALT	ERNATIVE 2
Civilian Pay	\$	870,435		\$	148,955	\$	285,354	\$	434.309
Civilian Benefits (Civ Pay times	.25) \$	217,350		\$	43,485	\$	71,338	\$	108,577
Civilian Overtime	\$	1,035		\$	1,035	\$	1,035	\$	2.070
Civilian Award	\$	2,070		\$	1,035	\$	1,035	\$	2.070
TDY - Training and Travel	\$	3,060		\$	1,020	\$	1,020	\$	2.040
Supplies	\$	990,860		\$	159,408	\$	159,408	\$	447,033
Equipment, More OR/Ward Time	\$	97,850		\$	-	\$	-	\$	175,100
Contracts	\$	534,570		\$		\$	-	\$	-
	\$	2,717,230	ADDITIONAL COST	\$	354,938	\$	519,190	\$	1,171,199
Revenue F	Possible 3rd Part	y Collection		\$	108,675	\$	108,675	\$	194,580
Cost Recapture F	Refer to Explation	of Proposal and	Alternatives Sheet	\$	713,971	\$	713,971	\$	1,784,701
Cost Avoidance	lo estimate for In	stu. or Ancillary	CHAMPUS Costs	\$	-	\$	_	\$	-
			SAVINGS	\$	822,646	\$	822,646	\$	1,979,281
•			TOTAL COST	\$	(467,707)	\$	(303,456)	\$	(808,082

\* Alternative 2 may have additional costs since the workload will have passed the relative range of the OR and Clinic resources, we estimated those costs at \$170,000 annuthough they may be higher. Ie there could be additional costs for more OR's Staffs, Clinic Space etc.

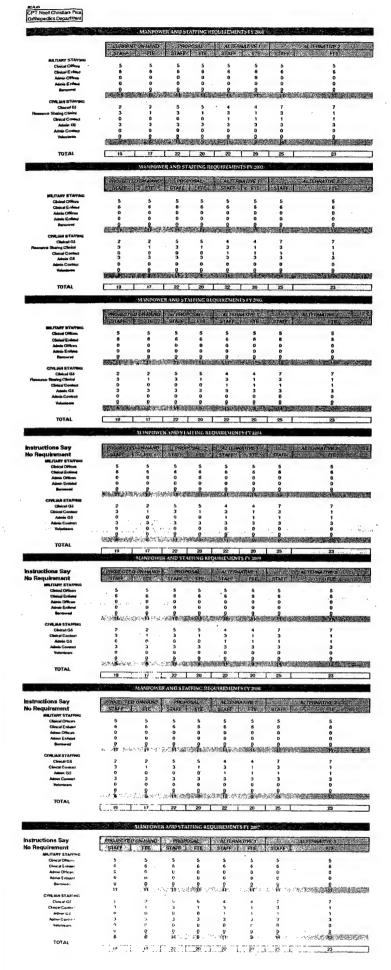
		FUNDIN	G REQUIREMENT	S FY 20	03	. cy.F	Transfer .		
	DE	PT BUDGET		" PI	ROPOSAL :	ALI	ERNATIVE 1	ALT	ERNATIVE 2
Civilian Pay	\$	900,900		\$	154,169	\$	295,341	\$	449,510
Civilian Benefits (Civ Pay times	.25) \$	224,957		\$	45,007	\$	73,835	\$	112,377
Civilian Overtime	\$	1,071		\$	1,071	\$	1,071	\$	2,142
Civilian Award	\$	2,142		\$	1,071	\$	1,071	\$	2,142
TDY - Training and Travel	\$	3,121		\$	1,040	\$	1.040	\$	2.081
Supplies	\$	1,020,586		\$	164,191	\$	164,191	\$	460,444
Equipment	\$	100,786		\$	-	\$	-	\$	180,353
Contracts	\$	550,607		\$	-	\$	-	\$	-
	\$	2,804,171	ADDITIONAL COST	\$	366,549	\$	536,550	\$	1,209,050
Revenue	Possible 3rd Part	y Collection		\$	112,479	\$	112,479	\$	201,390
Cost Recapture	Refer to Explation	n of Proposal and	Alternatives Sheet	\$	738,960	\$	738,960	\$	1,847,166
Cost Avoidance	No estimate for I	nstu. or Ancillary	CHAMPUS Costs	\$	-	\$	-	\$	-
			SAVINGS	\$	851,439	\$	851,439	\$	2,048,556
			TOTAL COST	\$	(484,890)	\$	(314,889)	\$	(839,506)

<sup>\*</sup> Alternative 2 may have additional costs since the workload will have passed the relative range of the OR and Clinic resources, we estimated those costs at \$170,000 annuments. though they may be higher. le there could be additional costs for more OR's Staffs, Clinic Space etc.

Additional Notes:

Comments for Carson computation, Dept Budget:

- 1. Source of data, MEPRS, 30 Sept 00
- 2. OMA expenses only; military pay excluded
- 3. Inflation factors determined by model
- 4. Ortho supply expenses for workload from MEPRS, FY 00



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# Appendix B Workload and Productivity Data

Key Factors in Interpreting this Data:

Workload in MEPRS is not tracked by Prime or Non-Prime and CEIS is no longer used as a source for information. What we do have is the Prime/Non-Prime percentage for Outpatient Ortho Visits from CHCS for FY99. According to CHCS there were 6,151 visits in the Ortho Outpatient Clinic, 5,957 (96.84694%) were Prime, 134 (2.1785%) were Non-Prime, and 60 (.97545%) were over 65. Since there are no current systems to determine which other types of cases are Prime and Non-Prime, and CEIS is no longer used, we can only estimate. When we bring additional workload back into our facility, we will have to assume that these percentages will not hold true because most of the Prime cases we are seeing in the MTF are Active Duty, which by default are Prime. When we go to recapture workload from downtown out of the total CHAMPUS elligibles we have to estimate how much of the bill is for Prime patients and Non-Prime patients. We have to do this because realistically we can only expect to recapture Prime patients since there is no longer a requirement to get a statement of non-availabilty from the MTF if they are Extra or Standard. Since there is no non-availabilty requirement, we have no visability of the type of care they are seeking downtown. The only visability we do have is the CHAMPUS cost on TMA-Tools sometimes two years after the fact. In addition, for instance we have Prime enrollees in Pueblo, it would be unrealistic to expect them to come to Evans ACH for care. Because of these factors we will use overall percentage of Prime and Non-Prime enrollees of the elligible population in Fort Carson's Catchment Area to determine the percentage of CHAMPUS costs we can recapture. As of 1 Oct 00, according to DEERS, there are 45,585 Prime Enrollees out of 63,292 Elligible Beneficiaries. That means that 72% of the elligible population are Prime and 28% are Non-Prime. From these numbers we should realistically target 72% of the Government CHAMPUS costs.

	<u></u>							
		Initiative Name  Decision	Matrix for Compiling Discretion- ary or Non- Discretion- ary (Y or N)	Evaluation - Rankin  1. Financial  Availability /  Reaffocation  Complexity	3 Results 2. Financial Profitability / Time to Implement	3. Complexity to implement	4. Capabilities- Building Potential	Total
	600 / W. S.	s (CPA's 1 Only) Tech, Nurse) ive 1 (Ortho Surgeon, 2 Ortho Techs)	γ		4	1	- 4	, 10
	1	ive 2 (Combination of Proposal plus Alternative 1) AF Option	Y	1	4	1 0	3	9
				Ū	•	·	7	
	PROPO	SAL Gala Gala Gala Gala Gala Gala Gala Gala	rice in Januarien	SAN SAN DA	1418 Dec 15 15 No.		Low/Mad	Mary and
		Evaluation Criteria	Grade of Factors	High / High	Med/High High/Med	Med/Med High/Low	Med/Law Low/High	Law/Low
	4.5	1. Financial Availability / Reallocation Complexity	Grade	4	3 / 2	,		n
	1.1 Fb High	nancial Resource Availability Requires no incremental funding	]	•				
	Med	Requires incremental funding or significant budget reallocation, < \$250k annually						
		reamocation, < \$250a annually						
	L		]					
	Low	Requires major infusion of funds, more than \$250k annually						
		·	x					
		allocation Complexity						
	High	Not required or highly doable without significant risk	X					
	Med	Doable with moderate impact of negative performance impact						
	Low	Not doable or incurs significant risk of performance impact						
1			Score					
		Evaluation Criteria	Grade of Factors	High / High	Med/High High/Med	Med/Med High/Low	Low/Med Med/Low Low/High	Low/Low
		2 Financial Profitability / Time to Implement	Partition to the	4	3 4	2		0
	2.1 Pro High	fit Impact over 2 years  +\$500 k	X		3			
	Med	\$200k> and < \$500k			And the second			
1	Low	< \$200						
	2.2 Tin	aeframe					•	
-	High	75% of profit impact achieved in < 1 year	X					
[	Med	75% of profit impact achieved in < 2 years		•				
	Low	75% of profit impact achieved is > 2 years						
			Score A	, E. T. F. State			(1000)	
		Evaluation Criteria	Grade of Factors	High/High	Med/High High/Med	Med/Med High/Low	Low/Med Med/Low Low/High	Low/Low
	بجد	3. Complexity to Implement	Grade	2	1.5	the third of	0.5	0
	3.1. Int	erdependencies  With proper governance & execution, initiative can succeed in its own right	Score X					
[	Med	Interdependence with other initiatives is significant, but						
L	Low	manageable  Requires output and success of multiple other initiatives to						
1		succeed						
	3.2. Hu High	man Resource Requirements  Can be accomplished with existing people and skills						
	Med	Requires the investment of high-leverage outside resources in the short term						
F	Low	Requires a major. long-term investment in outside	X					
L		resources	Score					
100					Modifieh	Med/Med	Low/Med	
-		Evaluation Criteria	Grade of Factors	High (High	Med/High High/Med	High/Low	Med/Low Low/High	Low/Low
1		4, Capabilities-Building Potential.	Grade	4	a	2	* * *	0
	4.1 Moc	dels Future Capability  Builds highly needed strategic capabilities or required for future success	X					
F.	Med	Builds lower priority capabilities that will be required for						
L		future success						
-	Low	Has little impact on building strategic capabilities						

High	The capabilities developed will have performance impact in FY01	] x						
Med	The capabilities developed will have performance impact within 2 years	]						
Low	The capabilities developed will have little impact in the next 2 years	]						
		Score 4						
ALTE	RNATIVE 1							
	Evaluation Criteria	Grade of Factors	Med/High High / High High/Med	Med/Med High/Low	Low/Med Med/Low Low/High Low	t/Low		
1.1 Fiz	Financial Availability / Regilection Complexity     ancial Resource Availability     Requires no incre-mental funding	Grade	3 1	2	Carlos Santa	0		۳,
Med	Requires incre-mental funding or significant budget reallocation, < \$250k annually	]						
Low	Requires major infusion of funds, more than \$250k annually	<i>x</i>						
1.2 Res	allocation Complexity  Not required or highly doable without significant risk	1						
Med	Double with moderate impact of negative performance impact	x						
Low	Not doable or incurs significant risk of performance impact							
		Score	Description of MA, salinteness of the second					
	Evaluation Criteria	Grade of Factors	Med/High High High/Med	Med/Med High/Low	Low/Med Med/Low Low/High Low	/Low	•	
2.1 Pro	2. Financial Profitability / Time to Implement fit Impact over 2 years [+\$500 k		3	2	1	0		
Med	\$200k> and < \$500k	X						
οw	[<\$200			,				
2.2 Tim	reframe 75% of profit impact achieved in < 1 year	X						
(èd	75% of profit impact achieved in < 2 years					•	*	
οw	75% of profit impact achieved in > 2 years							
		Score 4	Ave Cas tolo (TE) - Disc.		Low/i/led			
	Evaluation Criteria	Grade of Factors	Med/High High/High High/Med	Med/Med High/Low	Med/Low Low/High Low	Low		Televisia.
i.i. Int	3. Complexity to implement erdependencies With proper governance & execution, initiative can succeed	Grade Score	2 1.5	11.00	0.5	0	*	
led	in its own right  Interdependence with other initiatives is significant, but	Х						
0.04	manageable  Requires output and success of multiple other initiatives to		:					
-	succeed  na Resource Requirements							
igh	Can be accomplished with existing people and skills			•	<i>‡</i>			
fed	Requires the investment of high-leverage outside resources in the short term							
ωw	Requires a major, long-term investment in outside resources	X						
		Score 1		ta - Every - Marway y Joh	Low/Med			
3 7. 3	Evaluation Criteria	Grade of Fectors	Med/High High / High/Med	Med/Med High/Low	Med/Low Low/High Low/	Low		
.1 Mod	Capabilities-Building Potential     Survey Capability     Builds highly needed strategic capabilities or required for	Grade	3	2	5- 13 / S - S - S - S - S - S - S - S - S - S			
	future success							
fed	Builds lower priority capabilities that will be required for future success	X						
	Has little impact on building strategic capabilities							
	to Impact The capabilities developed will have performance impact in PYO1	X						
led	The capabilities developed will have performance impact within 2 years							
ow .	The capabilities developed will have little impact in the next 2 years		•					
		Score 3				BEST AVA	ILABLE	COPY
LTERN	NATIVE 2							
		46	Med/High	Med/Med	Low/Med Madillow			

1. Financial Availability / Reallocation Complexity Grade 4 3 2 1 0

Decision making summary: Plug results from each of the four decision criteria below into this table

The capabilities developed will have little impact in the next 2 years

	Procedure Code	Procedure Count	Amount Billed	Amount Allowed	Services	Vis
ther Surgery Proc.	10060		***			
	10121	1	\$96.00	\$0.00	1	. (
	10180		\$276.00	\$170.61	1	(
	11010	2	\$936.00	\$330.10	3	(
	11011	1	\$744.00	\$140.80	1	(
	11012	2	\$1,200.00	\$491.77	2	C
		1	\$1,200.00	\$240.84	11	C
	11040	1	\$120.00	\$29.53	1	E
	11040	<u>1</u>	\$80.00	\$69.14	2	C
	11042	7	\$3,432.00	\$707.90	13	C
	11042	37	\$3,200.07	\$2,723.97	39	C
	11042	7	\$1,848.00	\$477.11	7	C
	11042	1	\$80.07	\$64.65	1	C
	11043	2	\$720.00	\$339.66	2	(
	11043	1	\$207.00	\$0.00	1	(
	11043	3	\$1,600.00	\$623.00	4	0
	11044	1	\$480.00	\$228.70	1	C
	11044	1	\$480.00	\$228.70	1	C
	11044	2	\$960.00	\$430.90	2	C
	11055	1	\$60.00	\$20.07	1	C
	11730	1	\$120.00	\$57.75	1	C
	11750	1	\$300.00	\$129.23	1	C
	11750	!	\$300.00	\$137.48	1	
	11752	1	\$456.00	\$188.97	1	0
	11760	1	\$420.00	\$96.12	1	C
	13101	1	\$360.00	\$250.99	1	C
	13120	1	\$480.00	\$96.36	. 1	C
	13121	1	\$480.00	\$0.00	1	C
	13122	1	\$180.00	\$76.57	1	0
	15050 17250		\$385.00	\$259.24	1	O
er Surgery Proc.	17230	1	\$96.00	\$16.23	1	0
or ourgery i rook		84	\$21,296.14	\$8,626.39	95	0
culoskeletal System						
	20103	1	\$840.00	\$278.62	1	0
	20103	1	\$840.00	\$269.72	1	o
	20525	3	\$1,440.00	\$661.78	3	0
	20525	1	\$480.00	\$124.43	1	ō
	20550	1	\$46.00	\$46.00	1	0
	20550	7	\$378.00	\$289.90	7	0
and the second	20550	1. 2	\$46.00	\$46.00	1	ō
	20550	7	\$322.00	\$322.00	7	ō
*	20550	6	\$1,334.00	\$417.98	10	ō
	20550	2	\$100.00	\$98.43	2	ō
	20550	1	\$48.00	\$48.00	1	0
	20600	2	\$96.00	\$89.52	2	0
•	20600	2	\$96.00	\$91.26	2	0
	20600	2	\$96.00	\$85.78	2	0
* *	20600	3	\$180.00	\$147.15	3	0
	20600	1	\$48.00	\$45.63	1	0
	20600	1	\$83.00	\$55.14	1	0
	20605	1	\$60.00	\$44.80	1	0
	20605	8	\$510.00	\$392.69	8	0
	20605	1	\$60.00	\$57.18	1	0
	20605	5	\$300.00	\$239.20	5	ō
	20605	2	\$120.00	\$101.98	2	Ö
	20605	7	\$480.00	\$354.39	7	Ö
	20605	1	\$60.00	\$47.66	1	0
	20605	1	\$71.00	\$60.83	1	0
	20605	1	\$91.00	\$60.83	1	0
	20605	1	\$91.00	\$60.83	i	Ö
	20605	1	\$91.00	\$60.83	1	0
	20605	2	\$182.00	\$121.66	2	0
	20605	3	\$273.00	\$182.49	3	
	20610	. 9	\$666.00	\$512.39	9	0
	20610	1	\$74.00			0
	20610	10	\$768.00	\$71.14 \$627.71	10	0
	20610	13	\$1,296.00		10	0
	20610			\$960.29	16	0
	20610	17	\$1,444.00	\$1,106.77	18	0
	20610	19	\$1,490.00	\$1,194.85	19	0
		49	\$3,980.00	\$3,023.01	50	0
	20610	23	\$1,888.00	\$1,558.07	24	0
	20610	4	\$370.00	\$308.22	5	0
	20610	2	\$144.00	\$135.88	2	D
	20610	9	\$720.00	\$631.92	10	0
	20610	4	\$284.00	\$284.00	4	0
	20610	4	\$284.00	\$284.00	4	0
						_
	20610	8	\$751.00	\$497.98	8	0
			\$751.00 \$321.00	\$497.98 \$213.42	B 3	0

20510							
20510	20610			doco oo	****		
20510					\$321.68	5	0
20610	20610		1	\$107.00	\$71.14	1	0
20510	20610		1	\$72.00	\$71.14		
20810   3   \$241.50   \$179.40   3   0   20810   1   \$72.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$71.14   1   0   0   20810   1   \$107.00   \$171.14   1   0   0   20810   1   7   \$107.00   \$171.14   1   0   0   20810   1   7   \$107.00   \$171.14   1   0   0   20810   1   7   \$107.00   \$171.14   1   0   0   20810   1   7   \$107.00   \$171.14   1   0   0   20810   1   7   \$107.00   \$171.14   1   0   0   20810   2   2   3880.00   \$171.14   1   0   0   20810   2   3880.00   \$171.14   1   0   0   20810   2   3880.00   \$171.14   1   0   0   20810   2   3880.00   \$171.14   1   0   0   2   3880.00   \$171.14   1   0   0   20810   2   3880.00   \$171.14   1   0   0   2   2   3880.00   \$171.14   1   0   0   2   2   3880.00   \$171.14   1   0   0   2   2   3880.00   \$171.14   1   0   0   2   2   3880.00   \$187.14   1   0   0   2   2   3   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   0   2   2   3   2   2   2   3   2   2   2	20610						
20510							0
20510	20610		3	\$241.50	\$179.40	3	0
20610	20610		1	\$72.00	\$71 14	1	
20610	20610						
20510						1	0
20610	20610		5	\$535.00	\$284.56	5	0
20610	20610		1	\$107.00	\$71.14		
20810   2   \$214.00   \$129.48   2   2   20810   1   \$107.00   \$71.14   1   0   20810   1   \$107.00   \$71.14   1   0   20810   1   \$107.00   \$71.14   1   0   20850   1   \$540.00   \$138.44   1   0   20850   2   3380.00   \$274.95   2   0   20870   2   3380.00   \$274.95   2   0   20870   1   \$180.00   \$138.44   1   0   0   20870   2   3380.00   \$274.95   2   0   20870   1   \$180.00   \$138.44   1   0   0   20870   1   \$180.00   \$485.89   3   0   0   20870   1   \$180.00   \$385.89   3   0   0   20870   2   3380.00   \$275.96   2   0   20870   2   3380.00   \$275.96   2   0   2   2   2   2   2   2   2   2	20610						
20810				\$107.00	\$/1.14	- 1	0
20610	20610		2	\$214.00	\$129.48	2	. 0
26610	20610		1	\$107.00	\$71.14		
20810	20610						
20850					\$1,143.26	17	O
20650	20610		1	\$107.00	\$71,14	1	0
20570	20650		1	\$540.00			
20670							
20670				\$360.00	\$274.95	2	0
20670 20670 2	20670		3	\$540.00	\$465.69	3	0
20670	20670		1	\$180.00	\$166.91		
20680	20670						
20680   5   \$2,880.00   \$1,150.21   \$   0   0   2680.00   2   51,440.00   \$272.02   3   0   0   2680.00   3   3   51,440.00   \$272.02   3   0   0   2680.00   3   51,440.00   \$272.02   3   0   0   2680.00   2   \$506.00   \$134.06   2   0   0   2680.00   2   \$506.00   \$345.07   2   0   0   2680.00   2   \$506.00   \$345.06   2   0   2680.00   2   5365.07   2   0   0   2680.00   2   5365.00   3   3   1,440.00   \$255.59   1   0   0   2680.00   1   \$480.00   \$255.59   1   0   0   2680.00   1   \$480.00   \$268.11   1   0   0   2680.00   1   \$480.00   \$240.17   2   0   0   2680.00   1   \$480.00   \$240.17   2   0   0   2680.00   1   \$360.00   \$240.41   1   0   0   2680.00   1   \$360.00   \$240.41   1   0   0   2680.00   1   \$360.00   \$240.00   1   0   0   2680.00   1   \$360.00   \$240.00   1   0   0   2680.00   1   \$360.00   \$240.00   1   0   0   2680.00   1   \$360.00   \$240.00   1   0   0   2680.00   1   \$360.00   \$394.57   2   0   0   2680.00   1   \$360.00   \$394.57   2   0   0   2680.00   1   \$360.00   \$394.57   2   0   0   2680.00   1   \$360.00   \$394.57   2   0   0   2680.00   1   \$360.00   \$394.57   2   0   0   2680.00   1   \$360.00   \$394.57   2   0   0   2680.00   1   \$360.00   \$394.57   2   0   0   2   0   2   2   2   2   2							, 0
20680			4	\$2,400.00	\$878.07	5	0
20680	20680		5	\$2,880.00	\$1,150,21	6	
20880	20680						
20680 3 \$1,440.00 \$716.82 3 0 0 26880 2 2 \$506.00 \$344.06 2 0 0 26880 2 2 \$506.00 \$344.06 2 0 0 26880 2 2 \$506.00 \$355.59 2 0 0 26880 2 2 \$506.00 \$355.59 1 0 0 26880 2 2 \$506.00 \$355.59 1 0 0 2 2 \$506.00 \$442.17 2 0 0 2 506.00 1 1 \$400.00 \$402.17 2 0 0 2 506.00 1 1 \$400.00 \$402.17 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 2 0 0 2 506.00 1 1 \$400.00 \$400.00 1 1 \$400.00 \$400.00 1 1 \$400.00 \$400.00 1 1 \$400.00 \$400.00 1 1 \$400.00 \$400.00 1 1 \$400.00 \$400.00 1 1 \$400.00 \$400.00 2 0 0 2 500.00 1 1 \$400.00 \$400.00 1 1 \$400.00 \$400.00 2 0 0 2 500.00 2 0 0 2 500.00 1 1 \$400.00 \$400.00 2 0 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 0 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 500.00 2 50							
26680					\$252.02	1	0
20680	20680		3	\$1,440.00	\$716.82	3	O
26880	20680		2	\$506.00	\$134.06		
20680	20680						
20680							0
20680				\$480.00	\$255.59	1	0
20680	20680		2	\$960.00	\$402.17		
20690	20680						
20690							O
20680				\$1,200.00	\$0.00	2	0
206800	20690		1	\$600.00	\$248.54	1	0
20690	20690		1				
20692							
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22612       3       \$7,740.00       \$3,117.05       3       0         22612       1       \$3,600.00       \$1,350.07       1       0         22612       4       \$2,880.00       \$1,389.39       4       0         22614       3       \$1,728.00       \$409.32       8       0         22614       1       \$648.00       \$204.66       3       0         22614       2       \$664.00       \$272.88       4       0         22614       18       \$41,931.00       \$15,689.70       40       0         22614       4       \$5,885.00       \$1,326.64       4       0         22614       1       \$648.00       \$185.91       3       0         22614       1       \$324.00       \$136.44       2       0         22614       1       \$2,160.00       \$425.60       1       0         22614       1       \$1,080.00       \$387.30       1       0         22614       1       \$1,080.00       \$387.30       1       0         22614       1       \$1,080.00       \$387.30       1       0         22630       1       \$3,000.00							
22612       1       \$3,600.00       \$1,350.07       1       0         22612       4       \$2,880.00       \$1,389.39       4       0         22614       3       \$1,728.00       \$409.32       8       0         22614       1       \$648.00       \$204.66       3       0         22614       2       \$864.00       \$272.88       4       0         22614       18       \$41,931.00       \$15,689.70       40       0         22614       4       \$5,885.00       \$1,326.64       4       0         22614       1       \$648.00       \$185.91       3       0         22614       1       \$324.00       \$136.44       2       0         22614       1       \$2,160.00       \$425.60       1       0         22614       3       \$4,644.00       \$1,773.66       5       0         22614       1       \$1,080.00       \$387.30       1       0         22630       1       \$1,080.00       \$777.51       7       0         22632       1       \$2,000.00       \$1,384.95       1       0         23075       1       \$360.00				\$3,600.00	\$1,483.59	1	O
22612       1       \$3,600.00       \$1,350.07       1       0         22612       4       \$2,880.00       \$1,389.39       4       0         22614       3       \$1,728.00       \$409.32       8       0         22614       1       \$648.00       \$204.66       3       0         22614       2       \$864.00       \$272.88       4       0         22614       18       \$41,931.00       \$15,689.70       40       0         22614       4       \$5,885.00       \$1,326.64       4       0         22614       1       \$648.00       \$185.91       3       0         22614       1       \$324.00       \$136.44       2       0         22614       1       \$2,160.00       \$425.60       1       0         22614       3       \$4,644.00       \$1,773.66       5       0         22614       1       \$1,080.00       \$387.30       1       0         22630       1       \$3,000.00       \$1,384.95       1       0         22632       1       \$2,700.00       \$333.90       1       0         23075       1       \$360.00			3	\$7,740.00	\$3,117.05	3	
22612       4       \$2,880.00       \$1,389.39       4       0         22614       3       \$1,728.00       \$409.32       8       0         22614       1       \$648.00       \$204.66       3       0         22614       2       \$864.00       \$272.88       4       0         22614       18       \$41,931.00       \$15,689.70       40       0         22614       4       \$5,885.00       \$1,326.64       4       0         22614       1       \$648.00       \$185.91       3       0         22614       1       \$324.00       \$136.44       2       0         22614       1       \$2,160.00       \$425.60       1       0         22614       1       \$2,160.00       \$425.60       1       0         22614       3       \$4,644.00       \$1,773.66       5       0         22614       1       \$1,080.00       \$387.30       1       0         22630       1       \$1,080.00       \$777.51       7       0         22632       1       \$2,000.00       \$1,334.95       1       0         23030       1       \$480.00       \$2	22612		1				
22614         3         \$1,728.00         \$409.32         8         0           22614         1         \$648.00         \$204.66         3         0           22614         2         \$664.00         \$272.88         4         0           22614         18         \$41,931.00         \$15,689.70         40         0           22614         4         \$5,885.00         \$1,326.64         4         0           22614         1         \$648.00         \$185.91         3         0           22614         1         \$240.00         \$136.44         2         0           22614         1         \$2,160.00         \$425.60         1         0           22614         3         \$4,644.00         \$1,773.66         5         0           22614         1         \$1,080.00         \$387.30         1         0           22614         3         \$1,728.00         \$777.51         7         0           22630         1         \$3,000.00         \$1,384.95         1         0           22632         1         \$2,700.00         \$33.90         1         0           23030         1         \$480.00							
22614         1         \$648.00         \$204.66         3         0           22614         2         \$664.00         \$272.88         4         0           22614         18         \$41,931.00         \$15,689.70         40         0           22614         4         \$5,885.00         \$1,356.64         4         0           22614         1         \$648.00         \$185.91         3         0           22614         1         \$324.00         \$136.44         2         0           22614         1         \$2,160.00         \$425.60         1         0           22614         3         \$4,644.00         \$1,773.66         5         0           22614         1         \$1,080.00         \$387.30         1         0           22614         3         \$1,728.00         \$777.51         7         0           22630         1         \$3,000.00         \$1,384.95         1         0           22632         1         \$2,700.00         \$333.90         1         0           23030         1         \$480.00         \$205.25         1         0           23075         1         \$360.00					\$1,389.39	4	0
22614       1       \$648.00       \$204.66       3       0         22614       2       \$864.00       \$272.88       4       0         22614       18       \$41,931.00       \$15,689.70       40       0         22614       4       \$5,885.00       \$1,326.64       4       0         22614       1       \$648.00       \$185.91       3       0         22614       1       \$24.00       \$136.44       2       0         22614       1       \$2,160.00       \$425.60       1       0         22614       3       \$4,644.00       \$1,773.66       5       0         22614       1       \$1,080.00       \$387.30       1       0         22614       3       \$1,728.00       \$777.51       7       0         22630       1       \$3,000.00       \$1,384.95       1       0         22632       1       \$2,700.00       \$333.90       1       0         23030       1       \$480.00       \$205.25       1       0         23075       1       \$360.00       \$81.88       1       0         23120       1       \$960.00       \$227.07 <td>22614</td> <td></td> <td>3</td> <td>\$1,728.00</td> <td>\$409.32</td> <td>8</td> <td>0</td>	22614		3	\$1,728.00	\$409.32	8	0
22614         2         \$864.00         \$272.88         4         0           22614         18         \$41,931.00         \$15,689.70         40         0           22614         4         \$5,895.00         \$1,326.64         4         0           22614         1         \$648.00         \$185.91         3         0           22614         1         \$324.00         \$136.44         2         0           22614         1         \$2,160.00         \$425.60         1         0           22614         3         \$4,644.00         \$1,773.66         5         0           22614         1         \$1,080.00         \$387.30         1         0           22614         3         \$1,728.00         \$777.51         7         0           22630         1         \$3,000.00         \$1,384.95         1         0           22632         1         \$2,700.00         \$333.90         1         0           23030         1         \$480.00         \$205.25         1         0           23075         1         \$360.00         \$81.88         1         0           23120         1         \$960.00	22614		1				
22614         18         \$41,931.00         \$15,689.70         40         0           22614         4         \$5,885.00         \$1,326.64         4         0           22614         1         \$648.00         \$185.91         3         0           22614         1         \$324.00         \$136.44         2         0           22614         1         \$2,160.00         \$425.60         1         0           22614         3         \$4,644.00         \$1,773.66         5         0           22614         1         \$1,080.00         \$387.30         1         0           22614         3         \$1,728.00         \$777.51         7         0           22630         1         \$3,000.00         \$1,384.95         1         0           22632         1         \$2,700.00         \$333.90         1         0           23030         1         \$480.00         \$205.25         1         0           23075         1         \$360.00         \$81.88         1         0           23120         1         \$960.00         \$227.07         1         0           23120         4         \$3,840.00							
22614       4       \$5,895.00       \$1,326.64       4       0         22614       1       \$648.00       \$185.91       3       0         22614       1       \$324.00       \$136.44       2       0         22614       1       \$2,160.00       \$425.60       1       0         22614       3       \$4,644.00       \$1,773.66       5       0         22614       1       \$1,080.00       \$387.30       1       0         22630       1       \$1,080.00       \$777.51       7       0         22632       1       \$3,000.00       \$1,384.95       1       0         23030       1       \$480.00       \$205.25       1       0         23075       1       \$360.00       \$81.88       1       0         23120       1       \$960.00       \$227.07       1       0         23120       4       \$3,840.00       \$945.66       4       0         23120       3       \$2,880.00       \$716.59       3       0         23120       1       \$192.00       \$0.00       1       0				\$864.00	\$272.88	4	0
22614       4       \$5,885.00       \$1,326.64       4       0         22614       1       \$648.00       \$185.91       3       0         22614       1       \$324.00       \$136.44       2       0         22614       1       \$2,160.00       \$425.60       1       0         22614       3       \$4,644.00       \$1,773.66       5       0         22614       1       \$1,080.00       \$387.30       1       0         22630       1       \$1,080.00       \$777.51       7       0         22632       1       \$2,700.00       \$333.90       1       0         23030       1       \$480.00       \$205.25       1       0         23075       1       \$360.00       \$81.88       1       0         23120       1       \$960.00       \$227.07       1       0         23120       4       \$3,840.00       \$945.66       4       0         23120       3       \$2,880.00       \$716.59       3       0         23120       1       \$192.00       \$0.00       1       0	22614		18	\$41,931.00	\$15,689,70	40	n
22614         1         \$648.00         \$185.91         3         0           22614         1         \$324.00         \$136.44         2         0           22614         1         \$2,160.00         \$425.60         1         0           22614         3         \$4,644.00         \$1,773.66         5         0           22614         1         \$1,080.00         \$387.30         1         0           22630         1         \$3,000.00         \$1,384.95         1         0           22632         1         \$2,700.00         \$333.90         1         0           23030         1         \$480.00         \$205.25         1         0           23075         1         \$360.00         \$81.88         1         0           23120         1         \$960.00         \$227.07         1         0           23120         4         \$3,840.00         \$945.66         4         0           23120         3         \$2,880.00         \$716.59         3         0           23120         1         \$192.00         \$0.00         1         0	22614						
22614         1         \$324.00         \$136.44         2         0           22614         1         \$2,160.00         \$425.60         1         0           22614         3         \$4,644.00         \$1,773.66         5         0           22614         1         \$1,080.00         \$387.30         1         0           22630         1         \$1,728.00         \$777.51         7         0           22632         1         \$3,000.00         \$1,384.95         1         0           23030         1         \$40.00         \$205.25         1         0           23075         1         \$360.00         \$81.88         1         0           23120         1         \$960.00         \$227.07         1         0           23120         4         \$3,840.00         \$945.66         4         0           23120         3         \$2,880.00         \$716.59         3         0           23120         1         \$192.00         \$0.00         1         0							
22614         1         \$324.00         \$136.44         2         0           22614         1         \$2,160.00         \$425.60         1         0           22614         3         \$4,644.00         \$1,773.66         5         0           22614         1         \$1,080.00         \$387.30         1         0           22614         3         \$1,728.00         \$777.51         7         0           22630         1         \$3,000.00         \$1,384.95         1         0           22632         1         \$2,700.00         \$333.90         1         0           23030         1         \$480.00         \$205.25         1         0           23075         1         \$360.00         \$81.88         1         0           23120         1         \$960.00         \$227.07         1         0           23120         4         \$3,840.00         \$945.66         4         0           23120         3         \$2,880.00         \$716.59         3         0           23120         1         \$192.00         \$0.00         1         0					\$185.91	3	0
22614       1       \$2,160.00       \$425.60       1       0         22614       3       \$4,644.00       \$1,773.66       5       0         22614       1       \$1,080.00       \$387.30       1       0         22630       1       \$1,728.00       \$777.51       7       0         22632       1       \$3,000.00       \$1,384.95       1       0         23030       1       \$480.00       \$205.25       1       0         23075       1       \$360.00       \$81.88       1       0         23120       1       \$960.00       \$227.07       1       0         23120       1       \$960.00       \$206.63       1       0         23120       4       \$3,840.00       \$945.66       4       0         23120       3       \$2,880.00       \$716.59       3       0         23120       1       \$192.00       \$0.00       1       0	22614		1	\$324.00	\$136.44	2	
22614     3     \$4,644.00     \$1,773.66     5     0       22614     1     \$1,080.00     \$387.30     1     0       22614     3     \$1,728.00     \$777.51     7     0       22630     1     \$3,000.00     \$1,384.95     1     0       22632     1     \$2,700.00     \$333.90     1     0       23030     1     \$480.00     \$205.25     1     0       23075     1     \$360.00     \$81.88     1     0       23120     1     \$960.00     \$227.07     1     0       23120     1     \$960.00     \$206.63     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0	22614		1				
22614     1     \$1,080.00     \$387.30     1     0       22614     3     \$1,728.00     \$777.51     7     0       22630     1     \$3,000.00     \$1,384.95     1     0       22632     1     \$2,700.00     \$333.90     1     0       23030     1     \$480.00     \$205.25     1     0       23075     1     \$360.00     \$81.88     1     0       23120     1     \$960.00     \$227.07     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0							
22614     1     \$1,080.00     \$387.30     1     0       22614     3     \$1,728.00     \$777.51     7     0       22630     1     \$3,000.00     \$1,384.95     1     0       22632     1     \$2,700.00     \$333.90     1     0       23030     1     \$480.00     \$205.25     1     0       23075     1     \$360.00     \$81.88     1     0       23120     1     \$960.00     \$227.07     1     0       23120     1     \$960.00     \$206.63     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0						5	0
22614     3     \$1,728.00     \$777.51     7     0       22630     1     \$3,000.00     \$1,384.95     1     0       22632     1     \$2,700.00     \$333.90     1     0       23030     1     \$480.00     \$205.25     1     0       23075     1     \$360.00     \$81.88     1     0       23120     1     \$960.00     \$227.07     1     0       23120     1     \$960.00     \$206.63     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0	22614		1	\$1,080.00	\$387.30	1	
22630     1     \$3,000.00     \$1,384.95     1     0       22632     1     \$2,700.00     \$333.90     1     0       23030     1     \$480.00     \$205.25     1     0       23075     1     \$360.00     \$81.88     1     0       23120     1     \$960.00     \$227.07     1     0       23120     1     \$960.00     \$206.63     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0	22614						
22632     1     \$2,700.00     \$333.90     1     0       23030     1     \$480.00     \$205.25     1     0       23075     1     \$360.00     \$81.88     1     0       23120     1     \$960.00     \$227.07     1     0       23120     1     \$960.00     \$206.63     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0							
22632     1     \$2,700.00     \$333.90     1     0       23030     1     \$480.00     \$205.25     1     0       23075     1     \$360.00     \$81.88     1     0       23120     1     \$960.00     \$27.07     1     0       23120     1     \$960.00     \$206.63     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0					\$1,384.95	1	0
23030 1 \$480.00 \$205.25 1 0 23075 1 \$360.00 \$81.88 1 0 23120 1 \$960.00 \$227.07 1 0 23120 1 \$960.00 \$206.63 1 0 23120 4 \$3,840.00 \$945.66 4 0 23120 3 \$2,880.00 \$716.59 3 0 23120 1 \$192.00 \$0.00 1	22632		1	\$2,700.00	\$333.90	1	
23075 1 \$360.00 \$81.88 1 0 23120 1 \$560.00 \$227.07 1 0 23120 1 \$960.00 \$206.63 1 0 23120 4 \$3,840.00 \$945.66 4 0 23120 3 \$2,880.00 \$716.59 3 0 23120 1 \$192.00 \$0.00 1	23030						
23120 1 \$960.00 \$227.07 1 0 23120 1 \$960.00 \$206.63 1 0 23120 4 \$3,840.00 \$945.66 4 0 23120 3 \$2,880.00 \$716.59 3 0 23120 1 \$192.00 \$0.00 1							
23120     1     \$960.00     \$227.07     1     0       23120     1     \$960.00     \$206.63     1     0       23120     4     \$3,840.00     \$945.66     4     0       23120     3     \$2,880.00     \$716.59     3     0       23120     1     \$192.00     \$0.00     1     0				\$360.00	\$81.88	1	0
23120	23120		1	\$960.00		1	
23120							
23120 3 \$2,880.00 \$716.59 3 0 23120 1 \$192.00 \$0.00 1 0							
23120 3 \$2,880.00 \$716.59 3 0 23120 1 \$192.00 \$0.00 1 0				\$3,840.00	\$945.66	4	0
23120 1 \$192.00 \$0.00 1 0	23120		3	\$2,880.00			
22120							
2 \$935.00 \$260.38 2 n							0
	23120		2	\$935.00	\$260 38	2	0

23120	2	\$384.00	\$69.39	2	0
23130	1	\$960.00	\$514.03	1	0
23130	1	\$960.00	\$273.81	1	0
23130	1	\$192.00	\$0.00	1	o
23410	2	\$3,360.00	\$1,704.35	2	0
23410	1	\$336.00	\$136.92	1	0
23412	1	\$1,824.00	\$907.24	i	0
23412	1	\$1,824.00	\$991.87	1	0
23412	· • • • • • • • • • • • • • • • • • • •	\$1,824.00	\$965.15	1	0
23412	1	\$1,824.00	\$991.87	1	
23415	i	\$1,200.00		i	0
23420	2	\$2,736.00	\$611.63		0
23420	1.	\$456.00	\$1,160.87	2	0
23420	1		\$151.77	1	0
23420	1	\$2,280.00	\$1,029.15	1	0
23420	4	\$2,280.00	\$1,029.15	1	0
23420	1	\$9,120.00	\$3,854.75	4	0
23420	3	\$456.00	\$164.66	1	0
23420	1	\$5,130.00	\$2,001.74	3	0
23455	1	\$2,280.00	\$1,029.15	1	0
23455	1	\$453.60	\$161.32	1	0
23466		\$2,268.00	\$1,008.25	1	0
23466	3	\$7,200.00	\$3,025.84	3	0
23470	1	\$3,000.00	\$1,343.54	1	0
23470	1	\$2,400.00	\$1,242.43	1	0
23500	1	\$2,400.00	\$1,065.91	1	0
23500	2	\$264.00	\$136.42	1	0
23500	2	\$528.00	\$305.78	2	0
23500	1	\$528.00	\$318.40	2	0
23500	1	\$264.00	\$159.20	1	0
23500	1	\$264.00	\$159.20	1	0
23505	;	\$264.00 \$420.00	\$132.07	1	0
23520	1	\$240.00	\$121.80	1	D
23570	i	\$192.00	\$127.25	1	0
23585	i	\$1,380.00	\$165.84	1	0
23600	2	\$480.00	\$297.03 \$468.08	1 2	0
23600	1	\$240.00	\$228.08	1	0
23600	i	\$240.00	\$240.00	1	0
23600	2	\$480.00	\$428.80	2	0
23600	1	\$240.00	\$240.00	1	ő
23605	1	\$600.00	\$337.51	1	0
23700	1	\$360.00	\$190.97	1	0
23930	1	\$420.00	\$173.14	1	0
24105	. 1	\$500.00	\$264.25	1	ŏ
24105	T	\$600.00	\$290.39	1	Ö
24201	1	\$468.00	\$136.60	1	ō
24220	1	\$120.00	\$112.68	1	o
24341	1	\$1,560.00	\$493.52	1	0
24500	1	\$156.00	\$156.00	1	0
24516	1	\$1,896.00	\$830.26	1	0
24516	1	\$1,896.00	\$647.63	1	0
24530	2	\$600.00	\$480.20	2	0
24530	1	\$300.00	\$300.00	1	0
24530	1	\$300.00	\$248.02	1	0
24530	2	\$600.00	\$600.00	2	0
24530	2	\$600.00	\$548.02	2	0
24535	1	\$636.00	\$509.13	1	O
24545	2	\$3,336.00	\$1,368.02	2	0
24560	. 1	\$264.00	\$251.01	1	O
24560	1	\$264.00	\$251.01	1	O
24560	1	\$264.00	\$251.01	1	0
24566	2	\$1,752.00	\$754.46	. 2	0
24586	1	\$1,848.00	\$529.98	1	0
24620	Ī	\$720.00	\$366.70	1	0
24635	1	\$240.00	\$240.00	1	0
24640	1	\$240.00	\$143.85	1	0
24650	1	\$240.00	\$224.27	1	0
24655	1	\$420.00	\$180.21	1	0
24670	1	\$287.00	\$177.40	1	O
24685	1	\$996.00	\$621.28	1	0
25000	3	\$1,620.00	\$712.41	3	0
25020	1	\$660.00	\$479.27	1	0
25076	1	\$600.00	\$335.46	1	0
25076	1	\$600.00	\$368.64	1	0
25105	1	\$960.00	\$256.15	1	0
25111	2	\$1,080.00	\$514.55	2	0
25111	. 1	\$540.00	\$236.73	1	0
25111	1	\$536.00	\$260.14	1	0
25111	1	\$540.00	\$287.25	1	0
25116	1	\$1,200.00	\$650.68	1	0
25130	1	\$720.00	\$173.36	1	0
25240	1	\$648 00	\$228.63	1	0
25270	1	\$2,400.00	\$1,217.99	4	0
25310	1	\$1,176.00	\$328.19	1	0

25380						
25440	25360		£4 226 00	PE4E 00		_
258447						
25500						
25905						
259505   2   \$1,032,00   \$775,72   2   0						
28545				\$405.81		0
25560			\$1,032.00	\$785.72	2	0
25560   1   \$348.00   \$229.73   1   0   25560   1   \$348.00   \$155.42   1   0   25566   2   \$1,415.00   \$869.00   2   2   2   2   2   2   2   2   2		1	\$1,080.00	\$609.27	1	0
25560	25560	. 1	\$348.00	\$229.73		
25965	25560	1				
25665   1   3708.00   \$447.54   1   0   0   25665   2   31.416.00   \$476.11   1   0   0   25665   1   \$708.00   \$476.11   1   0   0   25657   1   31.044.00   \$738.41   1   0   0   25575   1   31.044.00   \$738.41   1   0   0   25575   1   31.044.00   \$738.41   1   0   0   25575   1   31.044.00   \$738.41   1   0   0   25575   1   31.044.00   \$738.41   1   0   0   25575   1   31.044.00   \$738.41   1   0   0   25575   1   31.044.00   \$739.06   1   0   0   25575   1   31.044.00   \$739.06   1   0   0   25575   1   31.044.00   \$793.06   1   0   0   25500   25500   2   3770.00   \$350.08   2   0   0   25500   2   25600   2   3770.00   \$350.08   2   0   0   25500   2   25500   3   350.00   3   350.05   6   0   0   0   25500   2   25500   3   350.00   3   350.05   6   0   0   25500   3   350.00   3   350.00   3   350.00   3   350.00   3   350.00   3   3   3   3   3   3   3   3   3	25565	2				
25665						
259565   1						
28574						
28575						
28575						
28575						
25600			\$1,644.00	\$695.60	1	
28600			\$1,644.00	\$879.06	1	0
28600			\$1,800.00	\$1,101.52	5	0
25600	25600	2	\$720.00	\$536.08	2	0
25600	25600	7	\$2,520.00	\$1,669.13	7	
25600	25600	6	\$2,160.00			
25600	25600	6				
28600	25600	5				
28600   15	25600					
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28905						
25605			\$2,160.00	\$1,654.56	4	0
25605		1	\$540.00	\$443.46	1	0
Second	25605	1	\$540.00	\$443.46	1	0
25605	25605	1	\$540.00	\$471.77	1	0
25611	25605	1	\$540.00	\$471.77	1	
25611	25611	2	\$2,040.00			
25611	25611	1	\$1,020.00			
28611 1 \$1,020,00 \$570,09 1 0 28620 28620 2 \$2,160,00 \$1,240,26 2 0 28622 2 \$24,160,00 \$377,64 2 0 28622 2 \$24,00,00 \$377,64 2 0 28622 1 \$840,00 \$377,64 2 0 28626 1 \$420,00 \$133,88 1 0 28630 1 \$420,00 \$133,88 1 0 28630 1 \$420,00 \$133,88 1 0 28630 1 \$420,00 \$195,26 1 0 28630 1 \$420,00 \$251,32 1 0 28630 1 \$420,00 \$251,32 1 0 28630 1 \$420,00 \$251,32 1 0 28630 1 \$420,00 \$251,32 1 0 28630 1 \$56,00 \$488,88 1 0 28620 1 \$1,380,00 \$488,88 1 0 28620 1 \$1,380,00 \$198,40 1 0 28037 1 \$1,440,00 \$546,64 1 0 28055 9 \$5,400,00 \$1,881,94 10 0 28055 1 \$540,000 \$1,881,94 10 0 28055 1 \$540,000 \$1,881,94 10 0 28055 1 \$540,000 \$1,881,94 10 0 28055 1 \$540,000 \$1,881,94 10 0 28055 1 \$540,000 \$1,881,94 10 0 280115 1 \$360,00 \$148,15 1 0 28115 1 \$360,00 \$148,15 1 0 28116 1 \$900,00 \$448,15 1 0 28123 2 \$3,380,00 \$1,454,74 2 0 28123 1 \$1,880,00 \$704,16 1 0 28123 2 \$3,380,00 \$1,454,74 2 0 28123 1 \$1,880,00 \$448,15 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28160 3 \$1,440,00 \$425,16 1 0 28600 4 \$1,800,00 \$1,216,15 9 0 28600 6 \$1,620,00 \$1,216,15 9 0 28600 6 \$1,620,00 \$1,216,15 9 0 28600 1 \$1,800,00 \$1,216,15 9 0 28600 2 \$360,00 \$278,79 2 0 28600 2 \$360,00 \$278,79 2 0 28600 2 \$360,00 \$278,79 2 0 28600 2 \$360,00 \$278,79 2 0 28600 3 \$720,00 \$892,93 2 0 28600 2 \$360,00 \$278,79 2 0 28600 2 \$360,00 \$278,79 2 0 28600 2 \$360,00 \$278,79 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 28600 3 \$720,00 \$892,93 2 0 3 \$720,00 \$892,93 2 0 3 \$720,00 \$892,93 2 0 3 \$720,00 \$892,93 2 0 3 \$720	25611	2				
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26116 26123 2			\$360.00	\$149.65	1	0
26123		1	\$360.00	\$281.33	1	0
26123	26116	1	\$600.00	\$448.15	1	0
26123         1         \$1,680.00         \$704.16         1         0           26135         1         \$1,080.00         \$455.16         1         0           26160         3         \$1,440.00         \$568.17         3         0           26160         1         \$411.00         \$276.21         1         0           26210         1         \$648.00         \$428.69         1         0           26410         1         \$552.00         \$180.73         1         0           26516         1         \$900.00         \$429.25         1         0           26525         1         \$840.00         \$499.57         1         0           26526         1         \$1,920.00         \$892.93         2         0           26525         1         \$1,920.00         \$892.93         2         0           26526         1         \$1,800.00         \$180.00         1         0           26527         1         \$1,800.00         \$180.00         1         0           26529         1         \$1,800.00         \$180.00         1         0           26600         2         \$360.00         \$27	26123	2	\$3,360.00	\$1,454.74	2	0
26160       3       \$1,440.00       \$568.17       3       0         26160       1       \$411.00       \$276.21       1       0         26210       1       \$648.00       \$428.69       1       0         26410       1       \$552.00       \$180.73       1       0         26516       1       \$900.00       \$429.25       1       0         26525       1       \$840.00       \$499.57       1       0         26548       1       \$1,920.00       \$892.93       2       0         26600       1       \$180.00       \$180.00       1       0         26600       6       \$1,620.00       \$1,216.15       9       0         26600       1       \$180.00       \$180.00       1       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$838.79       4 <td>26123</td> <td>1</td> <td>\$1,680.00</td> <td>\$704.16</td> <td>1</td> <td>0</td>	26123	1	\$1,680.00	\$704.16	1	0
26160       3       \$1,440.00       \$568.17       3       0         26160       1       \$411.00       \$276.21       1       0         26210       1       \$648.00       \$428.69       1       0         26410       1       \$552.00       \$180.73       1       0         26516       1       \$900.00       \$429.25       1       0         26525       1       \$840.00       \$489.57       1       0         26548       1       \$1,920.00       \$899.93       2       0         26600       1       \$180.00       \$180.00       1       0         26600       6       \$1,620.00       \$1,216.15       9       0         26600       1       \$180.00       \$180.00       1       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$812.82       4       0         26605       4       \$1,200.00       \$10.00       1 <td>26135</td> <td>1</td> <td>\$1,080.00</td> <td>\$455.16</td> <td>1</td> <td>0</td>	26135	1	\$1,080.00	\$455.16	1	0
26160 1 \$411.00 \$276.21 1 0 26210 1 \$648.00 \$428.69 1 0 26410 1 \$552.00 \$180.73 1 0 26516 1 \$900.00 \$429.25 1 0 26525 1 \$840.00 \$499.57 1 0 26526 26600 \$1 \$180.00 \$180.00 1 0 26600 \$6 \$1,620.00 \$1,216.15 9 0 26600 \$1 \$180.00 \$1,216.15 9 0 26600 \$2 \$360.00 \$1,216.15 9 0 26600 \$2 \$360.00 \$278.79 2 0 26600 \$2 \$360.00 \$360.00 2 0 26600 \$2 \$360.00 \$360.00 2 0 26600 \$3 \$720.00 \$838.79 4 0 26605 \$4 \$1,200.00 \$812.82 4 0 26605 \$4 \$1,200.00 \$812.82 4 0 26605 \$1 \$360.00 \$266.01 1 0 26606 \$1 \$360.00 \$266.01 1 0 26607 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$386.08 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$880.00 \$386.08 1 0 26615 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$880.00 \$377.01 1 0 26615 \$1 \$1 \$1 \$800.00 \$320.00 \$3	26160	3				
26210       1       \$648.00       \$428.69       1       0         26410       1       \$552.00       \$180.73       1       0         26516       1       \$900.00       \$429.25       1       0         26525       1       \$840.00       \$499.57       1       0         26548       1       \$1,920.00       \$892.93       2       0         26600       1       \$180.00       \$180.00       1       0         26600       6       \$1,620.00       \$1,216.15       9       0         26600       1       \$180.00       \$180.00       1       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$638.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1	26160	1				
26410       1       \$552.00       \$180.73       1       0         26516       1       \$900.00       \$429.25       1       0         26525       1       \$840.00       \$499.57       1       0         26548       1       \$1,920.00       \$899.3       2       0         26600       1       \$180.00       \$180.00       1       0         26600       6       \$1,620.00       \$1,216.15       9       0         26600       1       \$180.00       \$180.00       1       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$812.82       4       0         26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1	26210					
26516         1         \$900.00         \$429.25         1         0           26525         1         \$840.00         \$499.57         1         0           26548         1         \$1,920.00         \$892.93         2         0           26600         1         \$1,80.00         \$180.00         1         0           26600         6         \$1,620.00         \$1,216.15         9         0           26600         1         \$180.00         \$180.00         1         0           26600         2         \$360.00         \$278.79         2         0           26600         2         \$360.00         \$360.00         2         0           26600         2         \$360.00         \$360.00         2         0           26600         2         \$360.00         \$360.00         2         0           26600         3         \$720.00         \$638.79         4         0           26605         4         \$1,200.00         \$812.82         4         0           26605         1         \$300.00         \$206.01         1         0           26605         1         \$880.00         \$377.01 <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td>				•		
26525         1         \$840.00         \$489.57         1         0           26548         1         \$1,920.00         \$892.93         2         0           26600         1         \$180.00         \$180.00         1         0           26600         6         \$1,620.00         \$1,216.15         9         0           26600         1         \$180.00         \$180.00         1         0           26600         2         \$360.00         \$278.79         2         0           26600         2         \$360.00         \$360.00         2         0           26600         2         \$360.00         \$360.00         2         0           26600         2         \$360.00         \$360.00         2         0           26600         3         \$720.00         \$363.79         4         0           26605         4         \$1,200.00         \$812.82         4         0           26605         1         \$300.00         \$206.01         1         0           26607         1         \$600.00         \$0.00         1         0           26615         2         \$2,520.00         \$377.01 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
26548         1         \$1,920.00         \$892.93         2         0           26600         1         \$180.00         \$180.00         1         0           26600         6         \$1,620.00         \$1,216.15         9         0           26600         1         \$180.00         \$180.00         1         0           26600         2         \$360.00         \$278.79         2         0           26600         2         \$360.00         \$360.00         2         0           26600         2         \$360.00         \$360.00         2         0           26600         3         \$720.00         \$383.79         4         0           26605         4         \$1,200.00         \$812.82         4         0           26605         1         \$300.00         \$206.01         1         0           26607         1         \$600.00         \$0.00         1         0           26608         1         \$888.00         \$377.01         1         0           26615         2         \$2,520.00         \$955.37         3         0           26615         1         \$480.00         \$266.34 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
26600       1       \$180.00       \$180.00       1       0         26600       6       \$1,620.00       \$1,216.15       9       0         26600       1       \$180.00       \$180.00       1       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$381.82       4       0         26605       4       \$1,200.00       \$812.82       4       0         26607       1       \$300.00       \$206.01       1       0         26608       1       \$880.00       \$377.01       1       0         26605       1       \$440.00       \$386.08       1       0         26605       1       \$440.00       \$366.08       1       0         26606       1       \$440.00       \$366.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
26600       6       \$1,620.00       \$1,216.15       9       0         26600       1       \$180.00       \$160.00       1       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26605       3       \$720.00       \$638.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26607       1       \$600.00       \$206.01       1       0         26608       1       \$880.00       \$377.01       1       0         26615       1       \$840.00       \$386.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1       0         26720       1       \$180.00       \$122.53       1       0         26720       1       \$180.00       \$122.53       1       0						
26600       1       \$180.00       \$180.00       1       0         26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$363.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26607       1       \$300.00       \$206.01       1       0         26608       1       \$888.00       \$377.01       1       0         26615       1       \$840.00       \$386.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1       0         26715       1       \$840.00       \$424.13       1       0         26720       1       \$180.00       \$122.53       1       0						0
26600       2       \$360.00       \$278.79       2       0         26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$638.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1       0         26608       1       \$888.00       \$377.01       1       0         26615       2       \$2,520.00       \$336.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1       0         26715       1       \$180.00       \$424.13       1       0         26720       1       \$180.00       \$122.53       1       0			\$1,620.00	\$1,216.15	9	0
26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$638.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$260.01       1       0         26607       1       \$600.00       \$0.00       1       0         26608       1       \$888.00       \$377.01       1       0         26615       1       \$840.00       \$386.08       1       0         26645       1       \$480.00       \$955.37       3       0         26715       1       \$480.00       \$266.34       1       0         26720       1       \$180.00       \$122.53       1       0         26720       1       \$180.00       \$122.53       1       0		1	\$180.00	\$180.00	1	O
26600       2       \$360.00       \$360.00       2       0         26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$638.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1       0         26608       1       \$888.00       \$377.01       1       0         26615       2       \$2,520.00       \$386.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1       0         26715       1       \$180.00       \$122.53       1       0         26720       1       \$180.00       \$122.53       1       0			\$360.00	\$278.79	2	0
26600       2       \$360.00       \$360.00       2       0         26600       3       \$720.00       \$638.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1       0         26608       1       \$888.00       \$377.01       1       0         26615       1       \$840.00       \$386.08       1       0         26645       2       \$2,520.00       \$955.37       3       0         26715       1       \$480.00       \$266.34       1       0         26720       1       \$180.00       \$122.53       1       0         26720       1       \$180.00       \$122.53       1       0		2	\$360.00			
26600       3       \$720.00       \$638.79       4       0         26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1       0         26608       1       \$888.00       \$377.01       1       0         26615       1       \$840.00       \$386.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1       0         26715       1       \$840.00       \$424.13       1       0         26720       1       \$180.00       \$122.53       1       0	26600					
26605       4       \$1,200.00       \$812.82       4       0         26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1       0         26608       1       \$888.00       \$377.01       1       0         26615       1       \$840.00       \$366.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1       0         26715       1       \$840.00       \$424.13       1       0         26720       1       \$180.00       \$122.53       1       0         26720       1       \$180.00       \$122.53       1       0	26600					
26605       1       \$300.00       \$206.01       1       0         26607       1       \$600.00       \$0.00       1       0         26608       1       \$888.00       \$377.01       1       0         26615       1       \$840.00       \$386.08       1       0         26615       2       \$2,520.00       \$955.37       3       0         26645       1       \$480.00       \$266.34       1       0         26715       1       \$840.00       \$424.13       1       0         26720       1       \$180.00       \$122.53       1       0         26720       1       \$180.00       \$122.53       1       0						
26607     1     \$600.00     \$0.00     1     0       26608     1     \$888.00     \$377.01     1     0       26615     1     \$840.00     \$386.08     1     0       26615     2     \$2,520.00     \$955.37     3     0       26645     1     \$480.00     \$266.34     1     0       26715     1     \$840.00     \$424.13     1     0       26720     1     \$180.00     \$122.53     1     0       26720     1     \$180.00     \$122.53     1     0						
26608     1     \$888.00     \$377.01     1     0       26615     1     \$840.00     \$386.08     1     0       26615     2     \$2,520.00     \$955.37     3     0       26645     1     \$480.00     \$26.34     1     0       26715     1     \$840.00     \$424.13     1     0       26720     1     \$180.00     \$122.53     1     0       26720     1     \$180.00     \$122.53     1     0						
26615     1     \$840.00     \$386.08     1     0       26615     2     \$2,520.00     \$955.37     3     0       26645     1     \$480.00     \$266.34     1     0       26715     1     \$840.00     \$424.13     1     0       26720     1     \$180.00     \$122.53     1     0       26720     1     \$180.00     \$122.53     1     0						
26615     2     \$2,520.00     \$955.37     3     0       26645     1     \$480.00     \$266.34     1     0       26715     1     \$840.00     \$424.13     1     0       26720     1     \$180.00     \$122.53     1     0       26720     1     \$180.00     \$122.53     1     0						
26645     1     \$480.00     \$266.34     1     0       26715     1     \$840.00     \$424.13     1     0       26720     1     \$180.00     \$122.53     1     0       26720     1     \$180.00     \$122.53     1     0						
26715 1 \$840.00 \$424.13 1 0 26720 1 \$180.00 \$122.53 1 0 26720 1 \$180.00 \$122.53 1 0						0
26715     1     \$840.00     \$424.13     1     0       26720     1     \$180.00     \$122.53     1     0       26720     1     \$180.00     \$122.53     1     0			\$480.00	\$266.34	1	0
26720 1 \$180.00 \$122.53 1 0 26720 1 \$180.00 \$122.53 1 0		1	\$840.00	\$424.13	1	0
26720 1 \$180.00 \$122.53 1 0	26720	1	\$180.00		1	
	26720					
		•		<b>422.00</b>	•	U

26720	1	\$180.00	\$122.53	1	0
26720	1	\$180.00	\$122.53	1	o
26720	5	\$900.00	\$553.58	5	0
26720	3	\$540.00	\$347.90	3	0
26725	1	\$252.00	\$222.24	1	0
26725	1	\$355.00	\$215.15	1	0
26735	. 3	\$2,160.00	\$951.74	3	0
26735 26742	1	\$720.00	\$373.90	1	0
26750	1	\$420.00	\$305.00	1	O
26750	1	\$96.00	\$96.00	1	0
26750	1	\$96.00	\$96.00	1	0
26750	1	\$96.00 \$96.00	\$96.00	1	0
26755	1	\$120.00	\$95.81	1	0
26776	1	\$192.00	\$120.00 \$192.00	1	0
26843	1	\$960.00	\$587.44	. 1	0
26860	1	\$696.00	\$380.24	1	0
27006	i	\$840.00	\$578.42	1	0
27033	1	\$1,692.00	\$889.95	1	o
27095	1	\$480.00	\$119.52	1	o
27095	1	\$480.00	\$240.00	1	ő
27193	1	\$876.00	\$315.05	1	ō
27193	1	\$876.00	\$376.28	1	0
27200	1	\$192.00	\$136.54	1	0
27215	1	\$1,620.00	\$770.17	1	0
27216	1	\$3,756.00	\$763.48	1	0
27220	1	\$360.00	\$360.00	1	0
27230	1	\$240.00	\$240.00	1	0
27236	1	\$3,240.00	\$1,165.02	1	0
27236 27236	1	\$3,240.00	\$1,146.31	1	0
27236	1	\$3,240.00	\$1,165.02	1	0
27236	1	\$3,240.00 \$648.00	\$1,165.02	1	0
27236	1	\$3,240.00	\$186.40	1	0
27301	i	\$360.00	\$1,318.26 \$360.00	1	0
27301	1	\$360.00	\$360.00	1	0
27331	1	\$1,620.00	\$0.00	1	0
27380	1	\$1,320.00	\$529.54	i	ő
27418	1	\$2,520.00	\$778.79	1	ő
27418	1	\$420.00	\$420.00	1	o
27418	1	\$2,100.00	\$748.00	1	0
27422	1	\$1,860.00	\$0.00	1	0
27422	1	\$310.00	\$0.00	1	0
27422 27425	1	\$1,550.00	\$0.00	1	0
27425	. 1 1	\$1,920.00	\$374.02	1	0
27425	3	\$1,920.00 \$6,240.00	\$199.90	1	0
27425	1	\$1,920.00	\$1,199.40 \$193.52	3 1	0
27428	1	\$3,700.00	\$929.58	i	0
27496	1	\$144.00	\$144.00	1	Ö
27496	1	\$720.00	\$183.22	1	o
27506	1	\$2,760.00	\$1,129.77	1	o
27506	1	\$2,760.00	\$1,117.03	1	0
27506	2	\$5,520.00	\$2,073.24	2	0
27511	1	\$2,172.00	\$1,037.24	1	0
27519	1	\$2,760.00	\$1,057.67	1	0
27520	1	\$312.00	\$231.71	1	0
27520 27520	1	\$312.00	\$278.30	1	Ö
27530	1	\$312.00	\$0.00	1	0
27530	3	\$360.00 \$1,080.00	\$326.70	1	0
27530	1	\$521.00	\$971.06 \$347.55	3	0
27552	i	\$396.00	\$394.70	1	0
27570	2	\$720.00	\$209.24	1	0
27590	1	\$1,740.00	\$854.01	2	0
27600	1	\$720.00	\$381.42	1	0
27606	1	\$360.00	\$255.80	1	o
27635	1	\$1,260.00	\$554.12	1	o
27696	1	\$1,400.00	\$82.71	1	ō
27696	1	\$1,400.00	\$516.91	i	Ö
27698	1	\$1,860.00	\$669.10	1	o
27750	1	\$672.00	\$254.79	1	o
27750	1	\$672.00	\$300.07	3	0
27750	2	\$1,344.00	\$509.58	2	0
27750	1	\$672.00	\$300.07	1	0
27750	1	\$672.00	\$300.07	1	0
27752	1	\$840.00	\$225.46	1	0
27752	. 1	\$840.00	\$495.52	1	0
27759	1	\$1,524.00	\$1,018.47	1	0
27760	1	\$324.00	\$290.76	1	0
27766	1	\$1,128.00	\$612.34	1	0
27780	1	\$240.00	\$174.82	1	0
27780	1	\$240.00	\$174.82	1	0
27786	2	\$720.00	\$338.96	2	0

27786	4	\$1,440.00	\$881.62	4	0
27786	2	\$720.00	\$531.98	2	o
27786	1	\$360.00	\$228.61	1	0
27786	2	\$720.00	\$429.78	2	0
27786	1	\$360.00	\$265.99	1	0
27786	9	\$3,240.00	\$2,268.05	9	o
27786	3	\$1,080.00	\$723.04	3	0
27786	1	\$424.00	\$325.42	1	0
27792	i	\$1,080.00	\$515.83	1	0
27792	1	\$1,080.00	\$515.83	1	
27808	. 1	\$360.00	\$285.01	1	0
27808	1	\$360.00	\$285.01	1	0
27808	2	\$720.00	\$496.75	2	
27814	2	\$3,000.00	\$1,399.10	2	0
27814	3	\$4,500.00	\$2,147.19	3	0
27814	1	\$1,500.00	\$713.24	- 1	0
27816	1	\$360.00	\$248.38	i	0
27822	1	\$3,480.00	\$1,603.65	2	0
27825	1	\$936.00	\$507.87	1	0
27827	1	\$2,244.00	\$1,153.57	i	0
27828	. 1	\$2,604.00	\$1,557.45	i	o
27828	1	\$2,604.00	\$1,259.85	i	o
27828	1	\$3,906.00	\$1,771.60	i	ő
27828	1	\$2,604.00	\$1,791.07	i	o
27842	1	\$324.00	\$324.00	i	o
27880	1	\$348.00	\$130.97	1	ő
27880	. 2	\$3,480.00	\$1,637.16	2	Ö
28003	1	\$240.00	\$240.00	ĩ	ő
28005	1	\$854.00	\$569.27	i	ő
28090	1	\$480.00	\$269.68	1	ō
28100	. 1	\$744.00	\$419.86	1	ŏ
28160	1	\$480.00	\$313.04	1	ō
28262	3	\$14,400.00	\$4,314.57	6	o
28262	1	\$960.00	\$221.05	2	0
28400	1	\$312.00	\$257.13	1	0
28430	1	\$324.00	\$230.70	1	0
28430	4	\$1,296.00	\$862.74	4	0
28450	1	\$312.00	\$220.58	1	0
28450	2	\$624.00	\$319.66	2	0
28450	1	\$312.00	\$312.00	1	0
28450	1	\$312.00	\$200.73	1	0
28470	1	\$264.00	\$157.15	1	0
28470 28470	1	\$792.00	\$322.86	3	0
28470	2	\$528.00	\$404.66	2	0
28470		\$264.00	\$202.33	1	. 0
28470	3	\$792.00	\$481.48	3	0
28470	6 · 7	\$2,376.00	\$1,218.36	9	0
28470	2	\$3,432.00	\$1,787.72	13	0
28490	1	\$646.00 \$120.00	\$322.86	2 1	0
28490	į	\$120.00	\$91.85		0
28510		\$120.00	\$91.85		
28755	1	\$168.00	\$110.04	1	0
	1	\$168.00 \$576.00	\$110.04	1 2 .	0
28810	1	\$576.00	\$376.26	1 2 1	0 0 0
28810 28810	1 1	\$576.00 \$696.00	\$376.26 \$384.14	1 2 . 1	0 0 0
	1 1 . 1	\$576.00 \$696.00 \$696.00	\$376.26 \$384.14 \$364.14	1 2 1 1	0 0 0 0
28810	1 1 1 4	\$576.00 \$696.00 \$696.00 \$388.00	\$376.26 \$384.14 \$384.14 \$388.00	1 2 1 1 1 4	0 0 0 0
28810 29065	1 1 1 4 2	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81	1 1 1 4 2 2	0 0 0 0 0
28810 29065 29065	1 1 1 4	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46	1 2 1 1 1 4 2 3	0 0 0 0 0 0
28810 29065 29065 29065	1 1 1 4 2 3	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00	1 2 1 1 1 4 2 3	0 0 0 0 0 0
28810 29065 29065 29065 29065	1 1 1 4 2 3 1	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73	1 2 1 1 1 4 2 3 1	0 0 0 0
28810 29065 29065 29065 29065 29065	1 1 1 4 2 3 1 1	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$471.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27	1 2 1 1 1 4 2 3 1 1 1	0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065	1 1 1 4 2 3 1 1 1 4 6	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$471.00 \$665.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40	1 2 1 1 1 4 2 3 1 1 4 6	0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065	1 1 1 4 2 3 1 1 1 4 6	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$471.00 \$665.00 \$384.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99	1 2 1 1 1 4 2 3 1 1 4 6 4	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065	1 1 1 4 2 3 1 1 1 4 6 4	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88	1 2 1 1 1 4 2 3 1 1 4 6 4	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065	1 1 4 2 3 1 1 4 6 4	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20	1 2 1 1 1 4 2 3 1 1 1 4 6 4 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29065	1 1 1 4 2 3 1 1 1 4 6 4	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$1108.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$367.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00	1 2 1 1 1 4 2 3 1 1 1 4 6 4 1 1 3	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075	1 1 1 4 2 3 1 1 1 4 6 4 1 1 3 3	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$138.00 \$318.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93	1 2 1 1 1 4 2 3 1 1 1 4 6 4 1 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075	1 1 1 4 2 3 1 1 4 6 4 1 1 1 3	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$1108.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$367.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 1 1 6	0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075	1 1 4 2 3 1 1 1 4 6 4 1 1 3 3 3	\$576.00 \$696.00 \$696.00 \$288.00 \$277.00 \$291.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$314.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 3 1 1 2 3 3 1 6 4 1 1 2 1 2 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3	0 0 0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075	1 1 4 2 3 1 1 4 6 4 1 1 1 3 3 16 2	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$474.00 \$1514.00 \$105.00 \$720.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 1 6 4 2 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075 29075	1 1 1 4 2 3 1 1 4 6 4 1 1 1 3 3 16 2 9	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$474.00 \$1,514.00 \$105.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 16 2 9 2	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075 29075 29075 29075	1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 16 2 9	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$474.00 \$1,514.00 \$1,514.00 \$1,500 \$720.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 16 2 9 2 4	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075 29075 29075 29075 29075	1 1 4 2 3 1 1 4 6 4 1 1 3 3 16 2 9 2	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$97.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$175.00 \$175.00 \$175.00 \$175.00 \$175.00 \$175.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 3 1 6 2 9 2 9 2 9 2 9 2 9 2 9 2 9 2 9 2 9 2	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
28810 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075 29075 29075 29075 29075 29075 29075	1 1 4 2 3 1 1 4 6 4 1 1 3 3 16 2 9 2	\$576.00 \$696.00 \$696.00 \$291.00 \$277.00 \$291.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$175.00 \$175.00 \$175.00 \$175.00 \$175.00 \$175.00 \$175.00 \$175.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12	1 2 1 1 1 4 2 3 1 1 1 4 6 4 1 1 3 3 16 2 9 2 4 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075	1 1 1 4 2 3 1 1 4 6 4 1 1 1 3 3 3 16 2 9 2 4 8 7	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$1108.00 \$318.00 \$474.00 \$1,514.00 \$1,514.00 \$720.00 \$238.00 \$398.00 \$796.00 \$796.00 \$360.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$367.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50	1 2 1 1 1 4 2 3 1 1 1 4 6 4 1 1 3 3 16 2 4 8 8 7 5 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075	1 1 4 2 3 1 1 1 4 6 4 1 1 3 3 16 2 9 2 4 8 7	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$318.00 \$318.00 \$318.00 \$796.00 \$720.00 \$238.00 \$398.00 \$796.00 \$398.00 \$398.00 \$100.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$100.00	1 2 1 1 4 2 3 1 1 4 6 4 1 1 3 3 16 2 9 2 4 8 7 5 1	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075 29075	1 1 1 4 2 3 1 1 4 6 4 1 1 1 3 3 3 16 2 9 2 4 8 8 7 4	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$318.00 \$318.00 \$318.00 \$318.00 \$716.00 \$720.00 \$238.00 \$398.00 \$796.00 \$716.00 \$360.00 \$100.00 \$78.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$100.00	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 3 1 6 2 9 2 4 8 7 5 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075	1 1 1 4 2 3 1 1 4 6 4 1 1 1 3 3 16 2 9 2 4 8 7 4 1 1	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$115.14.00 \$105.00 \$720.00 \$238.00 \$398.00 \$398.00 \$796.00 \$716.00 \$360.00 \$100.00 \$78.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$100.00 \$78.00	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 1 6 2 9 2 4 8 7 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29075	1 1 1 4 2 3 1 1 4 6 4 1 1 1 3 3 3 16 2 9 2 4 8 7 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$138.00 \$318.00 \$318.00 \$7108.00 \$716.00 \$720.00 \$238.00 \$796.00 \$796.00 \$796.00 \$796.00 \$796.00 \$78.00 \$78.00 \$78.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$100.00 \$78.00 \$78.00 \$733.99	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 16 2 9 2 4 8 7 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075	1 1 1 4 2 3 1 1 1 4 6 4 1 1 1 3 3 3 16 2 9 2 4 8 7 4 1 1 1 1 1	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$474.00 \$1,514.0	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$100.00 \$78.00 \$78.00 \$733.99 \$48.87	1 2 1 1 4 2 3 1 1 4 6 4 4 1 1 3 3 16 2 9 2 4 8 7 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29075	1 1 1 4 2 3 1 1 1 4 6 4 1 1 1 3 3 16 2 9 2 4 8 7 4 1 1 1 1	\$576.00 \$696.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$318.00 \$318.00 \$318.00 \$3175.14.00 \$105.00 \$720.00 \$238.00 \$398.00 \$796.00 \$716.00 \$360.00 \$100.00 \$78.00 \$822.00 \$660.00 \$134.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$100.00 \$78.00 \$78.00 \$78.00 \$78.00 \$78.39 \$44.87	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 3 1 6 2 9 2 4 8 7 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075 29105 29105 29105 29105 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125 29125	1 1 1 4 2 3 1 1 1 4 6 4 1 1 1 3 3 16 2 9 2 4 8 7 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$576.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$318.00 \$318.00 \$716.00 \$720.00 \$238.00 \$398.00 \$796.00 \$716.00 \$360.00 \$100.00 \$78.00 \$822.00 \$60.00 \$134.00 \$556.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$10.00 \$78.00 \$78.00 \$78.00 \$733.99 \$48.87 \$111.78 \$395.52	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 1 6 2 9 2 4 8 7 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
28810 29065 29065 29065 29065 29065 29065 29065 29065 29065 29075 29105 29105 29105 29105 29105 29105 29105 29105 29125	1 1 1 4 2 3 1 1 1 4 6 4 1 1 1 3 3 16 2 9 2 4 8 7 4 1 1 1 1	\$576.00 \$696.00 \$696.00 \$696.00 \$388.00 \$277.00 \$291.00 \$97.00 \$97.00 \$471.00 \$665.00 \$384.00 \$135.00 \$108.00 \$318.00 \$318.00 \$318.00 \$318.00 \$3175.14.00 \$105.00 \$720.00 \$238.00 \$398.00 \$796.00 \$716.00 \$360.00 \$100.00 \$78.00 \$822.00 \$660.00 \$134.00	\$376.26 \$384.14 \$384.14 \$388.00 \$215.81 \$268.46 \$97.00 \$85.73 \$387.27 \$530.40 \$370.99 \$104.88 \$91.20 \$251.00 \$276.93 \$1,279.20 \$98.44 \$680.64 \$177.56 \$331.00 \$625.29 \$587.12 \$337.50 \$100.00 \$78.00 \$78.00 \$78.00 \$78.00 \$78.39 \$44.87	1 2 1 1 1 4 2 3 1 1 4 6 4 1 1 3 3 3 1 6 2 9 2 4 8 7 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

29345	3	\$417.00	\$278.00	3	0
29345	2	\$278.00	\$252.77	2	o
29365	1	\$203.00	\$144.51	1	0
29405	1	\$170.00	\$111.47	1	Ö
29405	1	\$96.00	\$96.00	1	0
29405	3	\$288.00	\$288.00	3	0
29405	1	\$96.00	\$96.00	1	O
29405	3	\$362.00	\$289.77	3	0
29405	1	\$170.00	\$111.47	1	0
29405	2	\$192.00	\$178.30	2	0
29405	1	\$96.00	\$87.55	1	0
29405	5	\$576.00	\$503.50	5	0
29405	1	\$202.00	\$175.10	2	0
29405 29425	1 3	\$202.00	\$202.00	2	0
29425	4	\$491.00	\$297.81	3	0
29425	2	\$480.00 \$240.00	\$425.33	4	0
29425	3	\$360.00	\$236.17 \$278.26	2	0
29425	1	\$120.00	\$116.17	3 1	0
29425	1	\$251.00	\$116.17	1	0
29425	4	\$480.00	\$408.31	4	o
29425	1	\$100.00	\$87.92	1	Ö
29435	. 1	\$180.00	\$167.28	1	õ
29505	1	\$84.00	\$0.00	1	ō
29515	1	\$72.00	\$54.99	1	0
29580	11	\$831.60	\$514.50	11	0
29730	1	\$50.00	\$0.00	1	0
29815	1	\$600.00	\$0.00	1	0
29815 29822	1	\$120.00	\$0.00	1	0
29822	1	\$360.00	\$43.99	1	0
29822	5	\$1,800.00 \$9,000.00	\$604.23	1	0
29822	1	\$1,800.00	\$833.91 \$302.12	5 1	0
29823	1	\$372.00	\$98.19	i	0
29823	1	\$1,860.00	\$613.73	i	o
29823	1	\$1,860.00	\$297.07	1	ő
29826	1	\$1,680.00	\$641.08	1	ō
29826	3	\$5,040.00	\$1,338.02	3	0
29826	2	\$3,360.00	\$993.32	2	0
29826	4	\$6.720.00	\$2,590.64	4	0
29826	. 2	\$3,360.00	\$1,416.19	2	0
29826 29826	.2	\$3,360.00	\$1,423.42	2	0
29838	1 1	\$1,680.00 \$1,260.00	\$704.48	1	0
29844	1	\$912.00	: \$523.50 - \$415.65	1	0
29846	2	\$2,352.00	\$1,089.66	2	0
29848	1	\$1,020.00	\$413.10	1	o
29848	15	\$15,300.00	\$6,941.66	15	ő
29848	1	\$1,020.00	\$399.92	1	ō
29855	1	\$1,524.00	\$812.21	» 1	0
29855	1	\$1,524.00	\$739.11	1	0
29870	1	\$816.00	\$311.44	1	0
29871	1	\$900.00	\$478.68	1	0
29874 29875	1 1	\$1,200.00	\$512.82	1	0
29875	2	\$1,680.00	\$452.52	1	0
29875	1	\$3,360.00 \$735.00	\$465.63 \$0.00	2 1	0
29876	1	\$1,920.00	\$617.06	1	0
29877	4	\$6,720.00	\$1,073.69	4	0
29877	1	\$1,680.00	\$0.00	1	o
29877	3	\$5,040.00	\$821.42	3	ō
29877	2	\$3,360.00	\$1,074.98	2	O
29877	3	\$5,040.00	\$268.11	3	0
29877	11	\$18,480.00	\$3,273.80	11	O
29877	2	\$3,360.00	\$0.00	2	0
29877	1	\$1.680.00	\$519.09	1	0
29877	2	\$1,470.00	\$0.00	2	O
29877	1	\$1,680.00	\$0.00	1	O
29877 29879	1	\$1,680.00	\$570.43	1	0
29879	1	\$1,680.00	\$290.60	1	0
29879	3	\$1,610.00 \$5,040.00	\$618.30	1	0
29880	2	\$4,344.00	\$562.65	3	0
29880	1	\$2,172.00	\$1,282,61 \$662.35	2	0
29880	,	\$2,172.00	\$662.35	1	0
29880	· 1	\$2,172.00	\$662.35	1	0
29881	i	\$1.680 00	\$564 01	. 1	0
29881	Ĭ,	\$336.00	\$0.00	1	Ö
29881	1	\$1,680.00	\$563.25	1	0
29881	1	\$1,680.00	\$564.01	1	0
29881	В	\$13,440.00	\$3,383.31	8	o
29881	В	\$13,440 00	\$4.263.75	8	0
29881	4	\$6.720 00	\$2.289.69	4	0
29881	1	\$1,680.00	\$599.20	1	0
			,		-

298	1	\$1,680.00	\$545.27	1	0
298	1	\$1,680.00			
298	. 2		\$599.20	1	0
		\$2,940.00	\$1,198.40	2	0
298	1	\$1,680.00	\$599.20	1	0
298	2	\$3,360.00	\$899.21	2	0
298	2	\$3,360.00	\$1,198.40	2	0
298	1	\$2,100.00	\$311.66	ĩ	
298	. 1				0
		\$2,100.00	\$0.00	1	0
298	1	\$1,920.00	\$552.02	1	0
298	1	\$3,720.00	\$994.21	1	0
298	1	\$744.00	\$159.08	1	0
298	2				
298		\$7,440.00	\$1,965.62	2	0
	1	\$3,720.00	\$994.21	1	0
298	4	\$11,904.00	\$3,130.31	4	0
298	1	\$3,720.00	\$994.21	1	0
298	2	\$7,440.00	\$2,103.21	2	ō
298	1	\$1,080.00			
298	1		\$257.65	1	0
		\$900.00	\$0.00	1	0
298	1	\$900.00	\$0.00	1	0
298	1	\$1,080.00	\$531.92	1	0
299	1	\$1,800.00	\$724.36	1	0
299	2	\$2,403.00	\$770.60	2	ŏ
Musculoskeletal System	1263	\$889,516.45	\$361,043.61	1356	
•	1200	4005,310.45	\$301,043.01	1356	0
Nervous System/Surgery					
3150	1	\$261.50	\$119.97	1	0
3520	1	\$2,100.00	\$773.59	1	o
490	1	\$720.00			
630	1		\$0.00	1	0
		\$3,720.00	\$540.99	1	0
630	1	\$744.00	\$83.80	1	0
6303	1	\$720.00	\$145.83	1	0
6303	6	\$18,720.00	\$4,434.35	6	o
6303	1	\$3,600.00	\$856.73	1	Ö
6303	i	\$720.00			
6303	2		\$133.41	1	0
6303		\$7,200.00	\$1,822.84	2	0
	1	\$720.00	\$211.43	1	0
6303	1	\$720.00	\$223.54	1	Ō
6304	1	\$2,625.00	\$382.16	1	0
6304	1	\$2,625.00	\$382.16	1	Ö
6304	2	\$4,819.50	\$1,509.11	2	Ö
6304	5				
6304		\$4,375.00	\$614.09	. 5	0
	1	\$875.00	\$87.73	1	0
6304	2	\$1,750.00	\$175.46	2	0
6304	. 23	\$97,125.00	\$13,709.68	23	0
6304	· 4	\$14,855.32	\$1,417.68	4	Ō
6304	. 1	\$875.00	\$82.23	1	Ö
. 6304	1	\$630.00	\$87.73	1	
6304	i				0
6304		\$4,200.00	\$564.72	1	0
	3	\$9,030.00	\$1,184.29	3	0
6304	3	\$2,625.00	\$337.04	3	ō
6304	5	\$1,400.00	\$298.88	8	0
6304	1	\$175.00	\$37.36	1	ō
6304	2	\$350.00	\$74.72		
6304	20			2	0
6304		\$21,175.00	\$5,390.27	25	0
	3	\$2,625.00	\$529.54	3	0
6304	1	\$350.00	\$79.48	2	0
6304	1	\$252.00	\$74.72	2	0
6304	1	\$840.00	\$272.96	1	ō
6304	3	\$4,578.00	\$1,205.01	6	Ö
6304	3	\$875.00		5	
6307			\$206.56		0
	1	\$504.00	\$106.24	1	0
6307	1	\$3,360.00	\$663.98	1	0
6307	2	\$7,200.00	\$3,433.06	2	0
6307	1	\$2,250.00	\$455.46	1	ő
6307	1	\$2,250.00	\$455.46	1	
6307	i	\$2,250.00			0
			\$494.56	4	0
6307	1	\$2,250 00	\$494.56	4	0
6368	1	\$1,152.00	\$494.82	1	0
6370	2	\$7,680.00	\$1,400.75	2	ő
6370	1	\$768 00	\$768.00	1	
6370	. 2				0
		\$4,608.00	\$0.00	2	0
64450	1	\$129.00	\$43.09	1	0
64712	1	\$1,680.00	\$539.61	1	O
	1	\$1,320.00	\$422.36	i	0
64718	i				
		\$1.320.00	\$425.50	1	0
64718					Ō
64718 6472	9	\$9,072.00	\$2,437.08	9	
64718 6472 6472	9 2	\$9,072.00 \$2.016.00	\$2,437.08 \$665.46	2	0
64718 6472		\$2 016.00	\$665.46	2	
64718 6472 6472 6472 5472	2	\$2 016.00 \$1.008.00	\$665.46 \$166.37	2 1	0
64711 6472 6472 6472 6472	2 1 1	\$2 016.00 \$1,008.00 \$1,008.00	\$665.46 \$166.37 \$353.97	2 1 1	0
64718 6472 6472 6472: 6472: 6472:	2 1 1 1	\$2 016.00 \$1.008.00 \$1.008.00 \$720 00	\$665.46 \$166.37 \$353.97 \$312.48	2 1	0
6471 6472 6472 6472 6472: 6472: 69990	2 1 1	\$2 016.00 \$1,008.00 \$1,008.00	\$665.46 \$166.37 \$353.97	2 1 1	0
64718 6472 6472 6472: 6472: 6472:	2 1 1 1	\$2 016.00 \$1.008.00 \$1.008.00 \$720 00	\$665.46 \$166.37 \$353.97 \$312.48	2 1 1 1	0 0 0

### Radiology Procedures

70250	1	\$68.00	\$32.54	1	0
71020	1	\$70.00	\$30.55	1	0
71100 71100	11	\$66.00	\$30.94	1	0
72010	1 4	\$57.00 \$607.20	\$32.91 \$241.41	1 4	. 0
72010	2	\$303.60	\$23.02	2	0
72020	1	\$48.00	\$22.28	1	ō
72020	1	\$50.60	\$0.00	1	0
72020	1	\$50.60	\$23.70	1	0
72040 72040	2	\$132.00 \$66.00	\$64.92	2	0
72040	i	\$66.00	\$30.94 \$30.92	1	0
72040	1	\$66.00	\$30.92	1	ō
72040	7	\$483.00	\$168.83	7	0
72050 72050	1	\$106.00	\$45.06	1	0
72050	5 6	\$530.00 \$662.40	\$223.91 \$290.82	5	0
72050	1	\$110.40	\$49.53	6 1	0
72050	1	\$110.40	\$45.07	1	ō
72050	1	\$110.40	\$49.53	1	0
72050 72069	1	\$110.40	\$45.07	1	0
72070	1	\$80.50 \$73.00	\$27.42 \$34.58	1	0
72070	i	\$73.00	\$33.61	1	0
72070	1	\$75.90	\$34.58	1	ō
72070	1	\$75.90	\$32.53	1	0
72080 72080	2	\$154.00 \$77.00	\$72.92	2	0
72080	10	\$77.00	\$33.14 \$337.05	1 10	0
72090	1	\$79.00	. \$36.98	1	ő
72090	4	\$316.00	\$146.52	4	0
72090 72090	2	\$158.00	\$73.96	2	0
72100	27 5	\$2,133.00 \$365.00	\$959.74 \$169.09	27 5	0
72100	1	\$73.00	\$35.26	1	0
72100	1	\$73.00	\$33.18	1	ō
72100	127	\$9,271.00	\$4,335.71	127	0
72100 72100	42 3	\$3,066.00 \$219.00	\$1,446.34 \$102.67	42	0
72100	4	\$292.00	\$135.81	3 4	0
72100	1	\$73.00	\$32.09	1	Ö
72100	1	\$73.00	\$33.18	1	0
72100 72100	2 11	\$151.80 \$834.90	\$71.72	2	0
72100	1	\$75.90	\$273.08 \$36.46	11 1	0
72100	1	\$75.90	\$36.46	1	ō
72110	1	\$99.00	\$47.23	1	0
72110 72110	1 5	\$99.00 \$495.00	\$47.23 \$238.75	1	0
72110	3	\$297.00	\$140.15	5 3	0
72110	1	\$99.00	\$45.69	1	ō
72110 72110	1	\$99.00	\$45.72	1	0
72110	1	\$99.00 \$75.90	\$45.72	1	0
72110	4	\$414.00	\$50.24 \$164.66	1 4	0
72110	14	\$1,449.00	\$683.80	14	ŏ
72110	1	\$103.50	\$48.61	1	0
72110 72110	6	\$621.00	\$238.19	6	0
72110	3 1	\$310.50 \$103.50	\$203.98 \$50.24	12 1	0
72110	1	\$103.50	\$45.72	1	0
72110	3	\$207.00	\$147.46	3	o
72114	4	\$496.80	\$248.90	4	0
72170 72170	1	\$66.00 \$66.00	\$27.20	1	0
72170	1	\$66.00	\$28.32 \$28.32	1	0
72170	1	\$66.00	\$25.77	1	ő
72170	37	\$2,442.00	\$983.70	37	ō
72170	18	\$1,188 00	\$479.52	18	0
72170 72170	2 6	\$132.00	\$52.19	2	0
72170	1	\$396.00 \$66.00	\$153.43 \$27.20	6 1	0
72170	1	\$69.00	\$28.32	i	Ö
72170	1	\$69 00	\$27.20	1	ō
72170	1	\$69 00	\$28.32	1	0
72170 72170	1	\$69 00	\$28.32	1	0
72170	1	\$69 00 \$69 00	\$27.20 \$27.20	1	0
72170	†	\$69 00	\$28.32	1	0
72170	1	\$69.00	\$28.32	1	0
72190	1	\$79 00	\$34.92	1	0
72190	3	\$237 00	\$99.57	3	0
72192	1	\$561 00	\$51.17	1	0

72192	1	\$561.00	\$49.54	1	0
72220	1	\$66.00	\$28.57	1	0
72220	2	\$132.00	\$56.30	2	o
72220	1	\$66.00	\$27.65	1	0
73000	5	\$265.00	\$126.30	5	0
73000 73000	2	\$106.00	\$51.08	2	0
73000	3	\$159.00 \$159.00	\$76.47	3	0
73000	3	\$159.00	\$77.85 \$77.85	3 3	0
73000	2	\$106.00	\$48.90	2	0
73010	t <sup>*</sup>	\$59.00	\$26.62	1	ő
73020	1	\$48.00	\$23.35	1	o
73020	4	\$192.00	\$95.82	4	0
73020	2	\$96.00	\$47.63	2	0
73020	1	\$48.00	\$23.51	1	0
73030 73030	11 1	\$649.00	\$319.13	11	0
73030	10	\$59.00 \$649.00	\$28.91 \$309.02	1 11	0
73030	7	\$413.00	\$207.03	7	. 0
73030	4	\$236.00	\$114.93	4	Ö
73030	13	\$826.00	\$406.05	14	ō
73030	26	\$1,534.00	\$742.58	26	0
73030	12	\$826.00	\$399.92	14	0
73030 73030	5	\$295.00	\$138.26	5	0
73030	2	\$137.00 \$62.10	\$61.50 \$30.75	2	0
73030	1	\$62.10	\$30.75	1 .	0
73030	2	\$124.20	\$55.14	2	0
73030	1	\$62.10	\$29.85	1	ő
73030	1	\$62.10	\$29.85	1	0
73030	5	\$310.50	\$153.75	5	0
73030 73030	1	\$62.10	\$30.75	1	0
73030	i	\$62.10 \$80.00	\$30.75 \$30.75	1	0
73050	1	\$66.00	\$30.75 \$31.16	1	0
73060	1	\$62.00	\$28.57	1	Ö
73060	1	\$62.00	\$30.39	1	0
73060	4	\$248.00	\$114.28	4	0
73060 73070	1	\$62.00	\$28.57	3	0
73070	6 1	\$342.00 \$57.00	\$150.96 \$25.62	6	0
73070	i	\$57.00	\$27.25	1	0
73070	14	\$798.00	\$346.98	14	0
73070	8	\$456.00	\$204.96	8	ō
73070	8	\$513.00	\$236.41	9	. 0
73070	4	\$228.00	\$101.10	4	O
73070 73070	6 11	\$342.00 \$627.00	\$153.03	6	0
73070	14	\$912.00	\$279.06 \$397.01	11 16	0
73070	1	\$59.80	\$27.25	1	0
73070	1	\$59.80	\$24.80	1	0
73070	1	\$119.60	\$54.50	2	0
73070 73080	1	\$43.00	\$27.25	1	0
73080	3 2	\$177.00 \$118.00	\$85.71	3	0
73080	1	\$49.00	\$56.30 \$30.39	2	0
73085	1	\$218.50	\$25.93	1	0
73090	7	\$385.00	\$180.27	7	ō
73090	3	\$165.00	\$76.21	3	0
73090	5	\$275.00	\$129.06	5	0
73090 73090	10	\$550.00	\$252.60	10	0
73090	5 1	\$275.00 \$55.00	\$129.75	5	0
73090	12	\$660.00	\$25.95 \$309.33	1 12	0
73090	5	\$330.00	\$151.60	6	0
73090	6	\$330.00	\$149.42	6	Ö
73090	4	\$230.00	\$126.15	4	0
73092	2	\$165.00	\$72.48	3	0
73100	28	\$1,650.00	\$746.16	30	0
73100 73100	1	\$55.00	\$27.25	1	0
73100	4 19	\$275.00 \$1,155.00	\$136.25 \$520.29	5 21	0
73100	18	\$990.00	\$446.64	18	0
73100	18	\$990.00	\$448.19	18	0
73100	14	\$770.00	\$352 08	14	ő
73100	15	\$825.00	\$375 06	15	o
73100	39	\$2,145.00	\$973.62	39	0
73100	18	\$990.00	\$439.44	18	0
73100 73100	3	\$165 00 \$67.60	\$79 30	3	0
73100	1	\$57.50 \$57.50	\$25.85 \$57.50	1	0
73100	4	\$230.00	\$57 50 \$107.28	99 4	0
73100	1	\$57.50	\$8.50	1	0
73110	1	\$59.00	\$26.21	1	o

73110	3	\$295.00	\$143.40	5	0
73110	13	\$767.00	\$335.65	13	0
73110	1	\$59.00	\$26.96	1	Ö
73110	. 6	\$354.00	\$162.90	6	0
73110	6	\$354.00	\$156.00	6	0
73110	4	\$236.00	\$104.79	4	0
73110	1	\$59.00	\$28.68	1	0
73110	1	\$62.10	\$27.88	1	0
73110	1	\$62.10	\$27.88	1	0.
73120	1	\$48.00	\$24.30	1	0
73120 73120	1	\$48.00	\$23.52	1	0
73120	10 5	\$480.00 \$240.00	\$254.88	10	0
73120	6	\$288.00	\$127.01 \$152.63	5 6	0
73120	5	\$240.00	\$124.14	5	0
73120	9	\$432.00	\$225.30	9	0
73120	2	\$96.00	\$47.04	2	o
73120	2	\$96.00	\$49.60	2	ō
73120	1	\$35.00	\$27.25	1	0
73130	1	\$62.00	\$27.88	1	0
73130	16	\$1,054.00	\$438.91	17	0
73130	4	\$248.00	\$79.38	4	0
73130 73130	1	\$62.00	\$26.96	1	0
73130	1 2	\$62.00 \$124.00	\$28.68	1	0
73130	1	\$62.00	\$34.9 <del>5</del> \$25.37	2	0
73130	i	\$64.40	\$32.98	1	0
73130	i	\$64.40	\$28.68	i	o
73140	6	\$276.00	\$126.66	6	ō
73140	20	\$966.00	\$431.38	21	o
73140	8	\$368.00	\$171.62	8	0
73140	3	\$138.00	\$61.47	3	0
73140	1	\$46.00	\$20.49	1	0
73140 73140	6	\$276.00	\$128.44	6	0
73140	4 7	\$184.00 \$322.00	\$84.16	4	0
73140	í	\$46.00	\$142.38 \$20.90	7	0
73140	5	\$230.00	\$102.38	5	Ö
73140	1	\$52.00	\$22.97	1	Ö
73140	1	\$48.30	\$22.97	1	ō
73500	1	\$57.50	\$57.50	99	O
73500	1	\$57.50	\$26.91	1	0
73510 73510	2	\$132.00	\$60.25	2	0
73510	1 4	\$66.00 \$264.00	\$32.54 \$129.17	1	0
73510	7	\$462.00	\$213.29	4 7	0
73510	17	\$1,122.00	\$542.47	17	0
73510	14	\$924.00	\$436.12	14	Ö
73510	7	\$462.00	\$212.36	7	o
73510	10	\$660.00	\$314.72	10	0
73510	5	\$330.00	\$144.45	5	0
73510	2	\$132.00	\$64.09	2	0
73510 73510	1	\$66.00	\$32.54	1	0
73510	1 3	\$69.00 \$207.00	\$37.42 \$93.70	1	0
73510	1	\$69.00	\$32.54	3	0
73510	2	\$138.00	\$59.22	2	0
73520	ī	\$77.00	\$38.26	1	0
73520	2	\$154.00	\$73.54	2	0
73520	6	\$462.00	\$220.36	6	0
73520	1	\$77.00	\$35.96	1	0
73520	8	\$616.00	\$277 94	8	0
73520	1	\$77.00	\$34.20	1	O
73520	2	\$140.00	\$76.52	2	0
73525 73525	1	\$209.00	\$25.60	1	0
73540	1 37	\$209.00	\$24.78	1	0
73550	1	\$2,368.00 \$55.00	\$1,078.79	37	0
73550	2	\$110.00	\$27.73 \$55.46	1	0
73550	7	\$385.00	\$205.46	2 7	0
73550	1	\$55.00	\$28 57	1	Ö
73550	2	\$110.00	\$55.30	2	Ö
73550	2	\$257.60	\$121.56	4	0
73550	2	\$128.40	\$59 00	2	0
73560	6	\$330.00	\$158.27	6	Ö
73560	1	\$55.00	\$28 32	1	0
73560	1	\$55.00	\$25.77	1	ō
73560	3	\$220.00	\$108 18	4	0
73560	32	\$1,925.00	\$958 04	35	0
73560	21	\$1,375.00	\$675.66	25	0
73560	17	\$1,100.00	\$524 90	20	0
73560	6	\$330.00	\$161 67	6	0
73560 73560	9	\$605.00	\$275 31	11	0
73560	2	\$165.00	\$77.31	3	0

73560	3	\$165.00	\$77.31	3	0
73560	1	\$115.00	\$56.64	2	0
73560	1	\$57.50	\$27.20	1	0
73560	2.	\$115.00	\$24.75	2	0
73560 73560	† 1	\$115.00	\$54.40	2	0
73560	1	\$57.50 \$57.50	\$28.32 \$28.32	1	0
73560	. 1	\$115.00	\$56.64	2	0
73560	1	\$36.00	\$28.32	1	ō
73562	12	\$930.00	\$432.67	15	0
73562	1	\$62.00	\$31.11	1	0
73562	1	\$62.00	\$29.24	1	0
73562 73562	1 8	\$62.00 \$496.00	\$28.38 \$226,77	1	0
73562	7	\$558.00	\$260.73	8 9	0
73562	2	\$186.00	\$89.59	3	o
73562	12	\$868.00	\$411.38	14	D
73562	18	\$1,364.00	\$634.77	22	0
73562	28	\$2,170.00	\$1,013.23	35	0
73562 73562	1	\$62.00	\$28.31	1	0
73562	i	\$70.00 \$70.00	\$31.11 \$31.11	1	0
73562	2	\$193.20	\$96.16	3	Ö
73562	1	\$64.40	\$31.11	1	0
73562	. 1	\$64.40	\$31.11	1	0
73562 73562	1	\$128.80	\$62.22	2	0
73562	3 3	\$257.60 \$193.20	\$93.33 \$71.77	3 3	0
73562	ĭ	\$64.40	\$31.11	1	0
73562	2	\$193.20	\$93.33	3	Ö
73562	1	\$64.40	\$31.11	1	0
73562	5	\$306.00	\$184.82	6	0
73564 73564	1	\$66.00	\$31.82	1	0
73564	i	\$66.00 \$99.00	\$32.60 \$33.85	1	0
73564	12	\$1,386.00	\$679.96	21	ő
73564	3	\$198.00	\$95.45	3	0
73564	1	\$75.00	\$34.68	1	0
73564 · 73564	1 2	\$75.00	\$34.68	1	0
73564	2	\$138.00 \$207.00	\$63.12 \$94.68	2	0
73564	8	\$549.00	\$311.29	9	o
73565	3	\$257.00	\$76.55	3	0
73565	-1	\$99.00	\$24.63	1	O
73565 73565	9	\$158.00 \$831.00	\$53.58	2 9	0
73565	2	\$158.00	\$227.23 \$51.92	2	0
73565	2	\$198.00	\$23.84	2	0
73565	1	\$55.00	\$23.84	1	0
73565	1	\$99.00	\$25.13	1	0
73565 . 73565	1 2	\$57.50	\$27.62	1	0
73565	1	\$207.00 \$57.50	\$52.40 \$27.62	2	0
73590	23	\$1,430.00	\$633.63	26	o
73590	2	\$110.00	\$51.14	2	0
73590	9	\$495.00	\$238.78	9	0
73590 73590	1	\$55.00	\$26.62	1	0
73590	14	\$55.00 \$770.00	\$25.57 \$381.43	14	0
73590	21	\$1,485.00	\$681.17	27	0
73590	1	\$115.00	\$16.11	2	0
73590	1	\$57.50	\$32.57	1	0
73590	7	\$402.50	\$150 45	7	0
73590 73590	1	\$57.50	\$28.32	1	0
73592	1	\$57.50 \$51.00	\$25.77 \$25.62	1	0
73600	13	\$663.00	\$321.18	13	o
73600	5	\$255.00	\$122.26	5	ō
73600	20	\$1,020.00	\$510.69	20	0
73600	17	\$867.00	\$435.84	17	0
73600	15	\$765.00	\$373.74	15	0
73600 73600	10	\$510.00	\$252.70	10	0
73600	18 11	\$918.00 \$612.00	\$467.21 \$296.21	18 12	0
73600	1	\$51.00	\$23.52	1	0
73600	i	\$128.80	\$54.50	2	0
73600	1	\$52.90	\$25.85	1	ō
73610	1	\$62.00	\$26.96	1	0
73610	5	\$310.00	\$129.04	5	0
73610	6	\$372.00	\$158 76	6	0
73610 73610	2 10	\$124.00 \$620.00	\$53 17 \$275 90	2 10	0
73610	1	\$62.00	\$26 10	10	0
73610	2	\$124.00	\$52 20	2	0

73610		6400.00	040.44		_
	1	\$128.80	\$16.11	2	0
. 73610	3	\$322.00	\$141.80	5	0
73610	1	\$64.40	\$28.68	1	0
73610	1				
		\$64.40	\$28.68	1	0
73610	1	\$64.40	\$28.68	1	0
73610	1	\$128.80	\$16.10	2	0
73620	8	\$408.00	\$202.32		
				8	0
73620	7	\$357.00	\$179.65	7	. 0
73620	4	\$204.00	\$102.71	4	0
73620	8	\$408.00	\$203.01	8	
					0
73620	13	\$714.00	\$350.29	14	0
73620	20	\$1,530.00	\$736.11	30	O
73620	1	\$52.90	\$52.90	99	0
73630	1				
		\$59.00	\$26.21	1	O
73630	1	\$59.00	\$28.68	1	0
73630	5	\$295.00	\$129.77	5	O
73630	. 2				
		\$177.00	\$80.30	3	O
73630	6	\$413.00	\$188.36	7	0
73630	5	\$413.00	\$181.50	7	0
73630	4	\$295.00	\$130.50	5	
					0
73630	3	\$177.00	\$81.13	3	0
73630	1	\$67.00	\$28.68	1	0
73630	1	\$62.10	\$28.68	1	0
73630	1	\$62.10		-	
	•		\$26.10	1	o
73630	1	\$62.10	\$28.68	1	0
73630	1	\$62.10	\$27.88	1	0
73630	1	\$62.10	\$28.68	1	0
73630	1				
		\$62.10	\$26.10	1	0
73630	4	\$215.00	\$143.40	5	0
73650	2	\$102.00	\$47.34	2	0
73650	1	\$51.00	\$26.54		
				1	0
73650	1	\$51.00	\$24.95	1	Ö
73650	1	\$51.00	\$24.95	1	0
73650	1	\$52.90	\$26.54	1	0
73660					
	2	\$88.00	\$43.18	2	0
73660	1	\$44.00	\$19.84	1	0
76006	2	\$100.00	\$0.00	2	0
76006	1	\$50.00	\$0.00	1	
					0
76040	2	\$168.00	\$84.45	2	0
76040	6	\$504.00	\$235.32	6	0
76040	. 1	\$87.40	\$42.24	1	0
Total Radiology	1854	\$123,202.70	\$55,834.85	2262	0
		\$123,202.70	\$33,034.03		-
•		\$123,202.70	\$30,004.03	LLUL	-
		\$123,202.70	\$33,004.03	2202	
		\$123,202.70		2202	
Pathology Test			. * 3		
Pathology Test 80500	3	\$195.50	\$0.00	3	a
Pathology Test 80500 88108			. * 3		
Pathology Test 80500	3	\$195.50 \$91.75	\$0.00 \$29.57	3 1	a 0
Pathology Test  80500 88108 88141	3 1 1	\$195.50 \$91.75 \$17.50	\$0.00 \$29.57 \$17.50	3 1 1	0 0
Pathology Test  80500 88108 88141 88173	3 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00	\$0.00 \$29.57 \$17.50 \$71.02	3 1 1	0 0 0
Pathology Test  80500 88108 88141 88173 88173	3 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02	3 1 1 1	0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300	3 1 1 1 1 2	\$195.50 \$91.75 \$17.50 \$131.00	\$0.00 \$29.57 \$17.50 \$71.02	3 1 1	0 0 0
Pathology Test  80500 88108 88141 88173 88173	3 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00	3 1 1 1 1	0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300 88300	3 1 1 1 1 2 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00 \$6.05	3 1 1 1 1 2	0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88173 88300 88300 88300	3 1 1 1 1 2 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00 \$6.05 \$6.05	3 1 1 1 1 2 1	0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88300 88300 88300 88300 88300 88300	3 1 1 1 2 1 1 2	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$4,173.25	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00	3 1 1 1 1 2	0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88173 88300 88300 88300	3 1 1 1 1 2 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00 \$6.05 \$6.05	3 1 1 1 1 2 1 1 28	0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88300 88300 88300 88300 88300 88300	3 1 1 1 2 1 2 1 21	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$43.25 \$41.73.25 \$144.25	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76	3 1 1 1 1 2 1 1 28 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88300 88300 88300 88300 88305 88305 88305	3 1 1 1 2 1 1 21 1 21	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$4,173.25 \$144.25 \$526.00	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88	3 1 1 1 1 2 1 1 28 1 2	0 0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300 88300 88300 88305 88305 88305 88307	3 1 1 1 2 1 1 21 21 2	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$4,173.25 \$144.25 \$526.00 \$526.00	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38	3 1 1 1 1 2 1 1 28 1 28	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88300 88300 88300 88300 88305 88305 88307 88307 88307	3 1 1 1 2 1 2 1 2 1 2 2 1 2	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$4,173.25 \$144.25 \$526.00 \$526.00 \$36.00	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15	3 1 1 1 2 1 1 28 1 2 2 1	0 0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88300 88300 88300 88300 88305 88305 88307 88307 88313 88329	3 1 1 1 2 1 1 21 21 2	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$4,173.25 \$144.25 \$526.00 \$526.00	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38	3 1 1 1 1 2 1 1 28 1 28	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88300 88300 88300 88300 88305 88305 88307 88307 88307	3 1 1 1 1 2 1 21 1 2 2 1 2 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$41.73.25 \$144.25 \$526.00 \$526.00 \$36.00 \$94.75	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00	3 1 1 1 2 1 2 1 28 1 2 2 2	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88173 88300 88300 88300 88305 88305 88307 88307 88307 88313 88329 88331	3 1 1 1 2 1 2 1 2 1 2 2 1 1 2 1 1 2 2 1 1 1 2 1 1 1 2 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$4,173.25 \$144.25 \$526.00 \$526.00 \$36.00 \$94.75 \$182.50	\$0.00 \$29.57 \$17.50 \$71.02 \$71.02 \$12.00 \$6.05 \$6.05 \$1.227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19	3 1 1 1 2 1 2 1 2 8 1 2 2 1	0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300 88300 88300 88305 88305 88305 88307 88307 88307 88313 88329 88331 88342	3 1 1 1 2 1 1 21 1 2 2 1 1 2 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$41.73.25 \$144.25 \$526.00 \$526.00 \$94.75 \$182.50 \$540.00	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19	3 1 1 1 2 1 1 28 1 28 1 2 2 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
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Pathology Test  80500 88108 88141 88173 88173 88173 88300 88300 88300 88301 88307 88307 88307 88313 88307 88313 88329 88331 88329 88331 88342  Pathology Test  Medicine Procedures  90782 93010 93010 93010	3 1 1 1 1 2 1 1 2 1 1 2 1 1 2 1 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$44.25 \$526.00 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28	3 1 1 1 1 2 1 1 28 1 2 2 1 1 1 9 56	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
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Pathology Test	3 1 1 1 1 2 1 1 2 1 1 2 1 1 1 2 1 1 1 2 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$44.25 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50 \$1,840.00 \$28.75 \$27.75 \$27.75 \$27.75 \$27.75 \$36.50 \$36.00 \$36.50 \$3	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$13.89.00 \$10.69 \$10.82 \$13.89.7 \$10.82	3 1 1 1 2 2 1 1 2 2 1 1 1 2 2 1 1 1 9 5 6 1 1 1 2 1 1 1 1 1 1 2 1 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test	3 1 1 1 1 1 2 1 1 2 1 1 1 2 1 1 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$165.50 \$43.25 \$43.25 \$43.25 \$44.25 \$526.00 \$526.00 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50 \$1,840.00 \$28.75 \$27.75 \$402.50 \$27.75 \$402.50 \$27.75 \$27.7	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$1,389.00 \$10.69 \$10.82 \$	3 1 1 1 2 1 1 2 1 1 2 8 1 2 2 1 1 1 1 2 3 1 1 1 1 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300 88300 88300 88305 88307 88307 88313 88329 88313 88329 88331 88342  Pathology Test  Medicine Procedures  90782 93010	3 1 1 1 1 2 1 1 2 1 1 2 1 1 1 2 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$44.25 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50 \$1,840.00 \$28.75 \$27.75 \$2	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$1,389.00 \$10.69 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$10.82 \$11.85 \$10.82 \$11.85 \$10.82 \$11.85 \$10.82 \$11.85 \$10.82	3 1 1 1 2 2 1 1 2 2 1 1 1 9 5 6 2 2 1 1 1 1 2 3 1 1 1 2 3 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300 88300 88300 88300 88305 88307 88307 88307 88313 88329 88311 88329 88331 88329 88331 88342  Pathology Test  Medicine Procedures  90782 93010	3 1 1 1 1 2 1 1 2 1 1 2 1 1 1 2 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$44.25 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50 \$1,840.00 \$28.75 \$27.75	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$1,389.00 \$10.69 \$10.82 \$13.89,7 \$10.82	3 1 1 1 2 1 1 28 1 28 1 1 9 56 200 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300 88300 88300 88305 88307 88307 88313 88329 88313 88329 88331 88342  Pathology Test  Medicine Procedures  90782 93010	3 1 1 1 1 2 1 1 2 1 1 2 1 1 1 2 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$44.25 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50 \$1,840.00 \$28.75 \$27.75 \$2	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$1,389.00 \$10.69 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$138.97 \$10.82 \$10.82 \$11.85 \$10.82 \$11.85 \$10.82 \$11.85 \$10.82 \$11.85 \$10.82	3 1 1 1 2 2 1 1 2 2 1 1 1 9 5 6 2 2 1 1 1 1 2 3 1 1 1 2 3 1 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test	3 1 1 1 1 1 2 1 1 2 1 1 2 1 1 1 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$44.25 \$526.00 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50 \$1.840.00 \$28.75 \$27.75 \$27.75 \$402.50 \$27.75 \$27.75 \$56.50 \$84.25 \$136.00 \$149.50 \$39.25 \$25.85	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$1,389.00 \$10.69 \$10.82 \$138.97 \$10.82 \$10.82 \$21.64 \$30.00 \$24.73 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.17	3 1 1 1 2 1 1 2 1 1 2 1 1 2 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88108 88141 88173 88173 88300 88300 88300 88300 88307 88307 88307 88313 88329 88313 88329 88331 88342  Pathology Test  Medicine Procedures  90782 93010 93010 93010 93010 93010 93010 93010 93010 93010 93010 93010 93010 93010 93015 93020 93733 93880 94060 94060 94060 94060 94060 94621 94720 95810	3 1 1 1 1 1 2 1 1 2 1 1 1 1 1 1 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$165.50 \$43.25 \$43.25 \$43.25 \$144.25 \$526.00 \$526.00 \$526.00 \$547.5 \$182.50 \$540.00 \$6,962.50 \$1,840.00 \$28.75 \$27.75 \$402.50 \$27.75 \$27.75 \$56.50 \$84.25 \$136.00 \$149.50 \$39.25 \$29.50 \$39.25 \$29.50 \$39.25 \$29.50 \$39.25 \$20.00 \$27.55 \$27.75	\$0.00 \$29.57 \$17.50 \$71.02 \$17.02 \$12.00 \$6.05 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$1,389.00 \$10.69 \$10.82 \$10.82 \$10.82 \$21.64 \$2.46 \$0.00 \$24.73 \$39.14 \$33.40 \$0.00 \$19.47 \$8.47 \$14.85 \$91.75 \$15.55 \$787.36	3 1 1 1 2 1 1 2 1 1 2 8 1 1 2 2 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Pathology Test  80500 88108 88141 88173 88173 88300 88300 88300 88301 88305 88305 88307 88307 88313 88329 88313 88329 88331 88329 88331 88329 88342  Pathology Test  Medicine Procedures  90782 93010 93010 93010 93010 93010 93010 93010 93010 93010 93010 93015 93015 93020 93733 93880 94010 94060 94060 94360 94460 94460 94460 94460 94460 94460	3 1 1 1 1 1 2 1 1 2 1 1 2 1 1 1 1 1 1 1	\$195.50 \$91.75 \$17.50 \$131.00 \$131.00 \$86.50 \$43.25 \$43.25 \$44.25 \$526.00 \$526.00 \$36.00 \$94.75 \$182.50 \$540.00 \$6,962.50 \$1.840.00 \$28.75 \$27.75 \$27.75 \$402.50 \$27.75 \$27.75 \$56.50 \$84.25 \$136.00 \$149.50 \$39.25 \$25.85	\$0.00 \$29.57 \$17.50 \$71.02 \$12.00 \$6.05 \$6.05 \$1,227.00 \$43.76 \$164.88 \$172.38 \$13.15 \$0.00 \$64.19 \$397.71 \$2,296.28 \$1,389.00 \$10.69 \$10.82 \$138.97 \$10.82 \$10.82 \$21.64 \$30.00 \$24.73 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.14 \$39.17	3 1 1 1 2 1 1 2 1 1 2 1 1 2 1 1 1 1 1 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

95861	1	\$198.40	\$122.42	1	
95869	1	\$92.00	\$31.29	i	1
95900	2	\$588.00	\$255.49	7	1
95900	ī	\$168.00			7
95900	1	\$720.00	\$66.58 \$25.57	2	2
95903	1			1	1
95904	2	\$216.00	\$84.44	2	2
95925		\$480.00	\$184.14	6	6
	1	\$832.00	\$0.00	1	1
95926	1	\$260.00	\$0.00	1	1
95934	1	\$200.00	\$74.22	2	2
97110	. 2	\$144.00	\$45.76	2	2
97110	1	\$72.00	\$20.82	1	1
97110	2	\$144.00	\$41.28	2	2
97110	8	\$576.00	\$166.01	8	8
97110	18	\$1,296.00	\$368.82	18	18
97110	35	\$2,520.00	\$728.90	35	35
97110	20	\$1,440.00	\$408.95	20	20
97110	16	\$1,152.00	\$322.74	16	
97504	1	\$43.20			16
97750	i	\$68.00	\$0.00	1	1
97750	1		\$22.30	1	1
97750		\$68.00	\$23.85	1	1
97750	2	\$136.00	\$44.60	2	2
	1	\$68.00	\$23.85	1	1
99070	26	\$4,468.76	\$3,209.10	35	0
99071	2	\$10.00	\$0.00	2	0
Total Medicine Proc (PT)	186	\$22,214.11	\$9,015.93	406	369
Office Visits					
99201	1	\$54.00	\$37.20	1	
99201	- 11	\$594.00	\$381.90		1
99201	1	\$54.00		11	11
99201	1	\$52.00	\$37.20	1	1
99202	18		\$39.57	1	1
99202		\$1,404.00	\$896.80	18	18
99202	2	\$156.00	\$116.06	2	2
99202	59	\$4,602.00	\$3,076.54	59	59
99202	26	\$2,028.00	\$1,359.36	26	26
	45	\$3,510.00	\$2,330.96	45	45
99202	43	\$3,354.00	\$2,399.05	43	43
99202	13	\$1,014.00	\$725.89	13	13
99202	49	\$3,822.00	\$2,708.00	49	49
99202	57	\$4,446.00	\$2,986.57	57	57
99202	1	\$63.00	\$56.17	1	1
99202	2	\$126.00	\$112.34	2	2
99202	1	\$76.00	\$70.99	1	1
99202	1	\$76.00	\$61.73	1	1
99202	1	\$76.00	\$70.99	1	Ť
99202	1	\$93.00	\$61.73	1	1
99202	2	\$152.00	\$106.34	2	2
99202	3	\$262.00	\$176.63	3	3
99202	1	\$65.00	\$61.73	1	1
99202	2	\$152.00	\$96.76	2	
99202	ī	\$76.00	\$61.73	1	2 1
99202	i	\$76.00	\$61.73	i	
99202	i	\$93.00			1
99202	i		\$61.73	1	1
99202	1	\$93.00 \$93.00	\$61.73	1	1
99202			\$61.73	1	1
99203	1	\$93.00	\$61.73	1	1
99203	53	\$6,148.00	\$4,037.05	53	53
	1	\$116.00	\$86.69	1	1
99203	1	\$116.00	\$81.49	1	1
99203	3	\$348.00	\$260.07	3	3
99203	82	\$9,512.00	\$6,246.04	82	82
99203	24	\$2,784.00	\$1,811.56	24	24
99203	40	\$4,640.00	\$3,176.44	40	40
99203	21	\$2,436.00	\$1,562.94	21	21
99203	7	\$812.00	\$547.07	7	7
99203	3	\$348.00	\$244.47	3	3
99203	58	\$6,728.00	\$4,389.52		
99203	3	\$336.00		58	58
99203	5		\$236.67	3	3
99203	10	\$196.00	\$157.78	2	2
99203		\$980.00	\$732.40	10	10
	2	\$260.00	\$173.38	2	2
99203	1	\$112.00	\$86.69	1	1
99203	1	\$90.00	\$86.69	1	1
99203	1	\$107.00	\$74.27	1	1
99203	6	\$672.00	\$507.72	6	6
99203	1	\$130.00	\$99.69	1	1
99203	1	\$130.00	\$78.89		
99203	1			1	1
99203		\$130.00	\$86.69	1	1
	1 7	\$112.00	\$86.69	1	1
99203	7	\$856.00	\$594.41	7	7
99204	2	\$330 00	\$235.60	2	2
99204	1	\$165.00	\$117.80	1	1

99204	2	\$330.00	\$212.88	2	2
99204	3	\$495.00	\$353.40	3	2 3
99204	15	\$2,475.00	\$1,727.42	15	15
99204	39	\$6,435.00	\$4,452.78	39	39
99204	2	\$330.00	\$235.60	2	2
99204	6	\$990.00	\$627.20	6	6
99204	4	\$660.00	\$421.84	4	4
99204	2	\$376.00	\$250.64	2	2
99204	1	\$160.00	\$108.62	1	1
99204	1	\$118.00	\$108.62	1	1
99204	1	\$152.00	\$125.32	1	1
99204	4	\$520.00	\$501.28	4	4
99205 99205	1	\$173.00	\$141.79	1	1
99205	4	\$676.00	\$603.34	4	4
99211	3	\$208.00	\$135.91	1	1
99211	5	\$87.00	\$18.41	3	3
99211	2	\$145.00 \$46.00	\$85.90 \$33.63	5 2	5
99211	. 1	\$28.00	\$15.81	1	2
99211	1	\$29.00	\$19.58		1
99212	42	\$2,166.00	\$1,210.68	42	42
99212	1	\$50.00	\$33.54	1	1
99212	1	\$50.00	\$33.54	1	1
99212	3	\$200.00	\$134.16	4	4
99212	3	\$150.00	\$86.91	3	3
99212	80	\$4,000.00	\$2,347.06	80	80
99212	7	\$416.00	\$205.05	7	7
99212	164	\$8,200.00	\$5,003.48	164	164
99212	168	\$8,400.00	\$5,209.68	168	168
99212 99212	110	\$5,500.00	\$3,287.34	110	110
99212	38 166	\$1,928.00	\$1,114.75	38	38
99212	3	\$8,384.00 \$192.00	\$4,789.72 \$125.10	166 4	166
99212	19	\$760.00	\$576.75	19	· 4
99212	14	\$560.00	\$375.30	14	14
99212	9	\$416.00	\$297.78	9	9
99212	8	\$434.00	\$303.15	9	9
99212	8	\$390.00	\$256.08	8	8
99212	20	\$978.00	\$630.00	20	20
99212	6	\$288.00	\$197.16	é	6
99212 99212	2	\$100.00	\$67.08	2	2
99212	4	\$194.00	\$126.00	4	4
99212	6	\$194.00 \$294.00	\$135.11	4	4
99212	1	\$48.00	\$193.08 \$29.46	6	6 1
99212	10	\$400.00	\$331.32	10	10
99212	1	\$50.00	\$29.46	1	1
99212	10	\$480.00	\$268.10	10	10
99212	2	\$96.00	\$67.08	2	2
99212	3	\$150.00	\$100.62	3	3
99212	4	\$200.00	\$134.16	4	4
99212	3	\$150.00	\$88.62	3	3
99212	10	\$548.00	\$268.32	11	11
99212 99212	2	\$100.00	\$67.08	2	2
99212	1	\$50.00 \$50.00	\$33.54 \$33.54	1	1
99212	2	\$100.00	\$30.52	1 2	1 2
99212	2	\$100.00	\$67.08	2	2
99212	1	\$50.00	\$33.54	1	1
99212	1	\$40.00	\$29.46	1	1
99212	1	\$127.00	\$33.54	1	1
99212	1	\$50.00	\$33.54	7	1
99212	2	\$98.00	\$63.00	2	2
99212	4	\$198.00	\$130.08	4	4
99213	94	\$7,520.00	\$3,794.26	94	94
99213	10	\$902.00	\$482.59	10	10
99213	1	\$80.00	\$38.26	1	1
99213 99213	133	\$10,640.00	\$5,365.20	133	133
99213	43 38	\$3,440.00	\$1,803.47	43	43
99213	27	\$3,038.00 \$2,245.00	\$1,635.32	38	38
99213	81	\$6,480.00	\$1,124.89	27	27
99213	82	\$6,560.00	\$3,306.97 \$3,425.37	81 82	81
99213	24	\$1,920.00	\$985.01	24	82 24
99213	1	\$78.00	\$41.95	1	1
99213	33	\$2,145.00	\$1,365.82	33	33
99213	21	\$1,365.00	\$813.78	21	21
99213	6	\$408.00	\$265.80	6	6
99213	1	\$68.00	\$46.10	1	1
99213	2	\$144.00	\$86.80	2	2
99213	1	\$72.00	\$40.70	1	1
99213	1	\$72.00	\$40.70	1	1
99213	1	\$72.00	\$46.10	1	1
99213	1	\$72.00	\$46.10	1	1

99213	1	\$72.00	\$46.10	1	1
99213	4	\$288.00	\$171.95	4	
		· ·			4
99213	1	\$40.00	\$40.00	1	1
99213	6	\$420.00	\$271.20	6	6
99213	2	\$144.00	\$86.80	2	
					2
99213	12	\$864.00	\$542.40	12	12
99213	1	\$72.00	\$46.10	1	1
99213	1				
		\$72.00	\$46.10	1	1
99213	4	\$288.00	\$167.80	4	4
99213	1	\$72.00	\$46.10	1	1
99213					
	10	\$590.00	\$322.70	10	10
99213	1	\$59.00	\$40.70	1	1
99213	8	\$576.00	\$358.00	В	В
99213	6	\$472.00			
			\$265.80	6	6
99213	7	\$504.00	\$311.90	7	7
99214	8	\$960.00	\$505.15	8	8
99214	1	\$120.00	\$66.83		
				1	1
99214	1	\$120.00	\$62.12	1	1
99214	5	\$645.00	\$298.99	5	5
99214	1	\$120.00	\$66.83	1	1
99214	16	\$1,920.00	\$1,042.98	16	16
99214	25	\$3,045.00	\$1,632.48	25	25
99214	12	\$1,440.00	\$763.49	12	12
99214	12				
		\$1,440.00	\$793.62	12	12
99214	1	\$120.00	\$64.70	1	1
99214	28	\$2,688.00	\$1,792.00	28	28
99214	11	\$1,056.00	\$631.90	11	11
99214					
	1	\$108.00	\$71.10	1	1
99214	2	\$216.00	\$133.22	2	2
99214	1	\$108.00	\$71.10	1	1
99214	2				
		\$216.00	\$129.40	2	2
99214	. 2	\$284.00	\$142.20	2	2
99214	3	\$324.00	\$195.34	3	3
99214	1	\$108.00	\$71.10	1	1
99214					
	1	\$108.00	\$71.10	1	1
99214	1	\$108.00	\$64.70	1	1
99214	1	\$108.00	\$71.10	1	1
99214	37	\$3,256.00			
	_		\$2,443.60	37	37
99214	1	\$108.00	\$71.10	1	1
99214	3	\$324.00	\$204.32	3	3
99214	1	\$160.00	\$62.12	1	1
99215	1				
		\$182.00	\$90.00	1	1
99215	1	\$146.00	\$96.58	1	1
99215	11	\$1,439.00	\$1,050.91	11	11
99221	. 1	\$96.00	\$62.95		
				1	1
99221	. 1	\$100.00	\$69.18	1	1
99222	1	\$193.00	\$113.05	1	1
99222	1	\$193.00	\$113.05	1	1
99222	4				
		\$772.00	\$449.46	7	4
99222	1	\$193.00	\$106.27	1	1
99222	2	\$386.00	\$224.73	2	2
99222	4	\$772.00	\$411.52	4	4
99222					
	1	\$176.00	\$113.05	1	1
99222	4	\$584.00	\$327.61	4	4
99222	1	\$167.00	\$111.68	1	1
99222	1	\$176.00			
			\$102.88	1	1
99223	1	\$228.00	\$174.10	1	1
99223	1	\$263.00	\$151.39	1	1
99231	1	\$70.00	\$32.97	1	1
99232	i	\$210.00	\$109.48		
				2	2
99232	2	\$315.00	\$164.22	3	3
99232	1	\$276.00	\$159.00	3	3
99238	1	\$112.00	\$0.00	1	1
99241					
	2	\$210.00	\$95.28	2	2
99241	6	\$630.00	\$284.05	6	6
99242	1	\$150.00	\$78.16	1	1
99242	2				
		\$300.00	\$152.18	2	2
99242	4	\$600.00	\$314.40	4	4
99242	18	\$2,700.00	\$1,391.24	18	18
99242	18	\$2,700.00	\$1,412.02		
				18	18
99242	2	\$300.00	\$162.10	2	2
99242	2	\$226.00	\$129.43	2	2
99242	2	\$258.00			
			\$167.23	2	2
99242	1	\$108.00	\$89.07	1	1
99242	1	\$129.00	\$89.07	1	1
99242					
	1	\$136.00	\$81.05	1	1
99242	1	\$136.00	\$89.07	1	1
99243	6	\$1,092.00	\$555.60	6	6
99243					
	5	\$910.00	<b>\$568.9</b> 5	5	5
99243	7	\$1,274.00	\$697.84	7	7
99243	14	\$2,548 00	\$1,360.42	14	14
99243	34	\$6.188.00	\$3,250.73	34	34
99243	73	\$13,286.00	\$7,010.53	73	73
99243	21	\$3,066.00	\$2,131.96	21	21
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99243	99243 7 \$1,169.00 \$770.11 7 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	99243 7 \$1,169.00 \$770.11 7 99243 6 \$1,056.00 \$770.11 7 992443 6 \$1,056.00 \$113.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992443 1 1 \$176.00 \$53.17 1 992443 1 1 \$176.00 \$53.17 1 1 992443 1 1 \$176.00 \$53.17 1 1 992443 1 1 \$176.00 \$53.17 1 1 992443 1 1 \$167.00 \$53.17 1 1 992443 1 1 \$167.00 \$53.17 1 1 992443 1 1 \$167.00 \$51.13.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992443 1 1 \$176.00 \$113.79 1 1 992444 1 1 \$176.00 \$113.79 1 1 99244 1 1 \$176.00 \$113.79 1 1 99244 1 1 \$176.00 \$113.79 1 1 99244 1 1 \$176.00 \$113.79 1 1 99244 1 1 \$176.00 \$113.79 1 1 99244 1 1 \$245.00 \$115.76 2 99244 1 1 \$245.00 \$157.68 1 1 99244 1 1 \$245.00 \$157.68 1 1 99244 1 1 \$245.00 \$143.67 1 1 99244 1 1 \$245.00 \$144.61 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924 1 1 9924	99243 7 \$1,169.00 \$770.11 99243 6 \$1.056.00 \$616.60 99243 1 \$176.00 \$31.379 99243 1 \$176.00 \$33.17 99243 3 \$228.00 \$307.68 99243 1 \$167.00 \$113.79 99243 2 \$352.00 \$214.37 99243 1 \$176.00 \$1313.79 99243 1 \$176.00 \$1313.79 99243 1 \$176.00 \$1313.79 99243 1 \$176.00 \$130.86 99243 1 \$176.00 \$130.86 99243 2 \$352.00 \$214.37 99243 2 \$352.00 \$227.58 99243 2 \$352.00 \$227.58 99243 1 \$176.00 \$1313.79 99243 3 \$3 \$328.00 \$310.85 99244 2 \$352.00 \$227.58 99243 1 \$176.00 \$1313.79 99244 2 \$490.00 \$113.79 99244 2 \$490.00 \$315.76 99244 1 \$245.00 \$315.76 99244 1 \$245.00 \$315.76 99244 1 \$245.00 \$315.76 99244 9 \$1.674.00 \$13.80 99244 9 \$1.674.00 \$13.80 99244 9 \$1.674.00 \$148.41 99244 9 \$1.674.00 \$148.41 99244 9 \$1.674.00 \$1.180.85 99244 1 \$22.00 \$22.00 99244 1 \$22.00 \$22.00 99244 1 \$22.00 \$22.00 99244 1 \$237.00 \$315.78 99244 1 \$26.00 \$140.79 99244 1 \$26.00 \$744.38 99244 1 \$22.00 \$744.38 99244 1 \$22.00 \$744.38 99244 1 \$22.00 \$744.38 99244 1 \$212.00 \$746.52 99252 1 \$167.00 \$746.52 99252 1 \$167.00 \$746.52 99252 2 \$3474.00 \$315.76 99252 1 \$167.00 \$746.52 99252 1 \$167.00 \$746.52 99252 1 \$167.00 \$746.52 99252 2 \$349.00 \$93.57.98 99253 3 \$3639.00 \$300.00 99253 3 \$3639.00 \$300.00 99253 3 \$160.00 \$746.52 99252 2 \$344.00 \$113.79 99253 3 \$3639.00 \$300.00 99253 3 \$160.00 \$746.52 99252 5 \$363.00 \$94.00 99253 99253 1 \$167.00 \$746.52 99253 1 \$167.00 \$746.52 99254 1 \$270.00 \$10.79 99255 99255 1 \$167.00 \$746.52 99255 1 \$167.00 \$36.00 99253 1 \$167.00 \$746.52 99254 1 \$270.00 \$10.79 99255 99255 1 \$167.00 \$746.52 99255 1 \$167.00 \$300.00 99272 2 \$250.00 \$94.00 99273 1 \$184.00 \$98.63 99273 1 \$184.00 \$98.63 99273 1 \$184.00 \$98.63 99273 1 \$184.00 \$98.63 99273 1 \$184.00 \$98.63 99273 1 \$184.00 \$98.63 99273 1 \$184.00 \$98.63 99273 1 \$184.00 \$98.63 99273 1 \$180.00 \$80.00 99274 1 \$180.00 \$80.00 99277 1 \$180.00 \$746.52 99253 2 \$348.00 \$198.63 99253 1 \$180.00 \$98.63 99273 1 \$180.00 \$98.63 99273 1 \$180.00 \$98.63 99273 1 \$180.00 \$98.63 99273 1 \$180.00 \$98.63 99274 1 \$180.00 \$98.63 99289 99291 1 \$180.00 \$98.60 99292 2 \$176.00 \$375.60 99282 2 \$176.00 \$375.60 99282 2 \$176	99243	99243	76113121123121215119124151213213415
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99281     2     \$110.00     \$37.56     2       99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1	99281 2 \$110.00 \$37.56 2 2 99282 1 \$88.00 \$28.86 1 1 99282 2 \$176.00 \$60.39 2 2 99282 1 \$88.00 \$28.86 1 1 99282 2 \$176.00 \$58.50 2 99282 2 \$176.00 \$58.50 2 99282 1 \$88.00 \$28.69 1 1 99283 4 \$580.00 \$22.50 4	99281 2 \$110.00 \$37.56 2 99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$60.39 2 99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$50.39 2 99282 1 \$88.00 \$28.66 1 99282 2 \$176.00 \$58.50 2 99282 1 \$88.00 \$28.69 1 99283 4 \$580.00 \$22.50 4 99283 2 \$290.00 \$114.93 2 99283 1 \$132.00 \$71.77 1	99281       2       \$110.00       \$37.56         99282       1       \$88.00       \$28.86         99282       2       \$176.00       \$60.39         99282       1       \$88.00       \$28.86         99282       2       \$176.00       \$58.50         99282       1       \$88.00       \$28.69         99283       4       \$580.00       \$22.50	99281     2     \$110.00     \$37.56     2       99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$22.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	99281 1	
99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1	99282 1 \$88.00 \$28.86 1 1 99282 2 \$176.00 \$60.39 2 2 99282 1 \$88.00 \$28.86 1 1 99282 2 \$176.00 \$60.39 2 2 99282 1 \$88.00 \$28.86 1 1 99282 2 \$176.00 \$58.50 2 2 99282 1 \$88.00 \$28.69 1 1 99283 4 \$580.00 \$222.50 4 4	99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$60.39 2 99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$55.50 2 99282 1 \$88.00 \$28.69 1 99283 4 \$580.00 \$22.50 4 99283 2 \$290.00 \$114.93 2 99283 1 \$132.00 \$71.77 1	99282     1     \$88.00     \$28.86       99282     2     \$176.00     \$60.39       99282     1     \$88.00     \$28.86       99282     2     \$176.00     \$58.50       99282     1     \$88.00     \$28.69       99283     4     \$580.00     \$22.50	99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$22.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1		
99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1	99282     1     \$88.00     \$28.86     1     1       99282     2     \$176.00     \$60.39     2     2       99282     1     \$88.00     \$28.86     1     1       99282     2     \$176.00     \$58.50     2     2       99282     1     \$88.00     \$28.69     1     1       99283     4     \$580.00     \$22.50     4     4	99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$60.39 2 99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$58.50 2 99282 1 \$88.00 \$28.69 1 99283 4 \$580.00 \$22.50 4 99283 2 \$290.00 \$114.93 2 99283 1 \$132.00 \$71.77 1	99282     2     \$176.00     \$60.39       99282     1     \$88.00     \$28.86       99282     2     \$176.00     \$58.50       99282     1     \$88.00     \$28.69       99283     4     \$580.00     \$222.50	99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$22.50     4       99283     2     \$290.00     \$11.93     2       99283     1     \$132.00     \$71.77     1		
99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1	99282     2     \$176.00     \$60.39     2     2       99282     1     \$88.00     \$28.86     1     1       99282     2     \$176.00     \$58.50     2     2       99282     1     \$88.00     \$28.69     1     1       99283     4     \$580.00     \$222.50     4     4	99282 2 \$176.00 \$60.39 2 99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$58.50 2 99282 1 \$88.00 \$28.69 1 99283 4 \$580.00 \$222.50 4 99283 2 \$290.00 \$114.93 2 99283 1 \$132.00 \$71.77 1	99282     2     \$176.00     \$60.39       99282     1     \$88.00     \$28.66       99282     2     \$176.00     \$58.50       99282     1     \$88.00     \$28.69       99283     4     \$580.00     \$22.50	99282     2     \$176.00     \$60.39     2       99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$222.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	99282	
99282 1 \$88.00 \$28.86 1	99282     1     \$88.00     \$28.86     1     1       99282     2     \$176.00     \$58.50     2     2       99282     1     \$88.00     \$28.69     1     1       99283     4     \$580.00     \$222.50     4     4	99282 1 \$88.00 \$28.86 1 99282 2 \$176.00 \$58.50 2 99282 1 \$88.00 \$22.50 4 99283 4 \$580.00 \$22.50 4 99283 2 \$290.00 \$114.93 2 99283 1 \$132.00 \$71.77 1	99282     1     \$88.00     \$28.86       99282     2     \$176.00     \$58.50       99282     1     \$88.00     \$28.69       99283     4     \$580.00     \$222.50	99282     1     \$88.00     \$28.86     1       99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$22.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	99282	
00000	99282     2     \$176.00     \$58.50     2     2       99282     1     \$88.00     \$28.69     1     1       99283     4     \$580.00     \$222.50     4     4	99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$222.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	99282     2     \$176.00     \$58.50       99282     1     \$88.00     \$28.69       99283     4     \$580.00     \$222.50	99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$222.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	<del>-</del>	
	99282     2     \$176.00     \$58.50     2     2       99282     1     \$88.00     \$28.69     1     1       99283     4     \$580.00     \$222.50     4     4	99282     2     \$176.00     \$58.50     2       99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$222.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	99282 1 \$88.00 \$28.69 99283 4 \$580.00 \$222.50	99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$22.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1		
99282 2 \$176.00 \$58.50 2	99282     1     \$88.00     \$28.69     1     1       99283     4     \$580.00     \$222.50     4     4	99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$222.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	99282 1 \$88.00 \$28.69 99283 4 \$580.00 \$222.50	99282     1     \$88.00     \$28.69     1       99283     4     \$580.00     \$22.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1	99282 2	
00000	99283 4 \$580.00 \$222.50 4 4	99283 4 \$580.00 \$222.50 4 4 99283 2 \$290.00 \$114.93 2 99283 1 \$132.00 \$71.77 1	99283 4 \$580.00 \$222.50	99283     4     \$580.00     \$222.50     4       99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1		
00000	**************************************	99283 2 \$290.00 \$114.93 2 2 99283 1 \$132.00 \$71.77 1	00003	99283     2     \$290.00     \$114.93     2       99283     1     \$132.00     \$71.77     1		
		99283 2 \$290.00 \$114.93 2 2 99283 1 \$132.00 \$71.77 1	99283 2 \$290.00 \$114.93	99283 1 \$132.00 \$71.77 1		
99283 2 \$290.00 \$114.93 2		99283 1 \$132.00 \$71.77 1		99283 1 \$132.00 \$71.77 1	99283 2	
00000		90455	******			
TO LEE	00000	99455 1 \$112.50 \$0.00 1	00.00		99283	
	99283 1 \$132.00 \$71.77 1 1					
99455 1 \$112.50 \$0.00 1	99283 1 \$132.00 \$71.77 1 1	Total Office Visits 2995 \$271,846.50 \$162,199.90 3003 30	7.1.10% 18.3	0.00		
TO LEE		7.110// 18.5	99455 1 \$112.50 \$0.00	99455 1 \$112.50 \$0.00		
	00000	00455				
	99283 1 \$132.00 \$71.77 1 1	V. 12.00	99455 1 \$112.50 \$0.00	99455 1 \$112.50 \$0.00 1		
99283 4 99283 2 99283 1	99283 2	Total Office Visite	99283 1 99455 1		99283 4 99283 2	

A4550	2	\$50.00	\$0.00	2	
A4550	3	\$75.00			0
A4570	3		\$0.00	3	0
A4570		\$15.00	\$15.00	3	0
	1	\$5.00	\$5.00	1	0
A4570	1	\$5.00	\$5.00	1	0
A4570	1	\$5.00	\$5.00	1	D
A4570	1	\$5.00	\$5.00	1	0
A4580	1 .	\$40.00	\$40.00	1	0
A4590	19	\$1,174.50	\$835.82	19	0
A4590	2	\$180.00	\$90.24	2	ő
A4590	5	\$443.00	\$288.00	5	0
A4590	64				
A4590	32	\$2,867.50	\$2,517.60	64	0
A4590		\$1,585.50	\$1,269.44	32	0
	29	\$1,442.50	\$1,237.44	29	O
A4590	27	\$1,394.00	\$1,149.92	27	0
A4590	47	\$2,365.00	\$2,007.88	47	0
A4590	72	\$5,131.50	\$3,959.36	72	O
A4590	1	\$17.00	\$17.00	1	0
A4590	2	\$24.28	\$24.28	2	0
A4590	1	\$55.00	\$55.00	1	0
A4590	1	\$55.00	\$55.00	1	0
A4590	2	\$81.00	\$81.00	2	ō
A4590	1	\$101.00	\$96.00	2	ō
A4590	2	\$90.50	\$88.00	2	ő
A4590	4	\$140.00	\$63.00	4	
A4590	1	\$55.00	\$48.00		D
A6202	1		•	1	0
A6242		\$20.00	\$20.00	1	0
	1	\$20.00	\$3.91	1	0
A6251	1	\$20.00	\$2.55	1	0
A6254	1	\$20.00	\$2.55	1	0
J0702	27	\$388.80	\$137.53	27	0
J0702	14	\$244.80	\$87.93	17	0
J0702	4	\$57.60	\$21.27	4	0
J0702	54	\$820.80	\$302.24	155	0
J0702	21	\$316.80	\$129.87	120	0
J0704	2	\$20.00	\$9.87	2	0
J0704	3	\$24.00	\$15.51	3	0
J0704	3	\$24.00	\$15.51	3	0
J1030	3	\$15.00	\$15.00	3	0
J1030	1	\$15.00	\$6.30	1	ō
J1030	1	\$30.00	\$12.22	2	ō
J1030	1	\$15.00	\$6.30	1	Ö
J1030	1	\$2.50	\$2.50	1	Ö
J1030	3	\$7.50	\$7.50	3	o
J1030	1.004	\$15.00	\$6.30	1	
J1030	3	\$45.00	\$12.60		0
J1030	1			3	0
J1030	2	\$15.00	\$6.30	1	0
J1030	1	\$30.00	\$11.46	2	D
J1040		\$15.00	\$6.30	1	0
	8	\$100.00	. \$94.87	10	0
J1095	3	\$27.00	\$20.98	3	0
J1095	2	\$30.00	\$15.28	2	0
J1095	4	\$60.00	\$23.96	4	O
J1095	1	\$15.00	\$5.99	1 .	Ö
J1095	8	\$150.00	\$72.26	10	0
J1095	1	\$15.00	\$5.99	1	O
J1100	1	\$8.00	\$7.00	1	0
J2000	9	\$44.00	\$36.27	10	0
J2000	1	\$8.80	\$7.84	2	0
J2000	28	\$215.60	\$175.49	49	0
J2000	16	\$158.40	\$131.85	36	0
J2000	21	\$272.80	\$224.87	62	0
J2000	9	\$74.80	\$62.22	17	o
J2000	54	\$453.20	\$377.57	200	o
J2000	29	\$237.60	\$198.88	150	0
J2000	3	\$30.80	\$24.62		
J2000	2	\$20.00		7	0
J2000			\$7.49	2	0
	10	\$110.00	\$35.66	11	0
J2000	1	\$15.00	\$3.92	1	0
J2000	1	\$2.60	\$2.60	1	0
J2000	1	\$2.60	\$2.60	1	0
J2000	3	\$7.80	\$7.80	3	0
J2000	2	\$8.00	\$7 84	2	0
J2175	1	\$10.00	\$6.37	1	0
J3301	9	\$129.60	\$60.06	9	ō
J3301	1	\$14.40	\$7.00	1	0
J3301	21	\$316.80	\$147.70	22	0
J3301	5	\$72.00	\$33.32		
J3301	4			5	0
		\$57.60	\$26 32	4	0
J3301	3	\$43.20	\$19.11	3	0
J3490	2	\$20.00	\$20 00	2	0
J3490	4	\$60.00	\$60.00	6	0
J7315	5	\$1,250.00	\$661 00	5	0
J7315	4	\$1.050.00	\$601 50	5	0

	J7315	6	\$900.00	\$661.00		
	J7315	1	\$150.00		6	0
	J7315	10		\$132.20	1	0.
	J7320	3	\$1,950.00	\$1,322.00	10	0
	J7320	_	\$750.00	\$582.51	3	0
	J7320	11	\$2,750.00	\$2,204.19	11	0
		2	\$500.00	\$388.34	2	0
	J7320	2	\$474.00	\$431.30	2	0
	J7320	1	\$237.00	\$215.65	П	0
	J7320	1	\$250.00	\$215.65	1	. 0
	J7320	3	\$750.00	\$646.95	3	0
	J7320	1	\$250.00	\$215.65	i	0
	L1902	1	\$55.00	\$55.00	1	0
	L1940	1	\$499.98	\$425.00	1	0
	L3260	1	\$12.00	\$12.00	1	0
•	L3350	3	\$10.00	\$0.00	1	0
	L3908	1	\$40.00	\$40.00	1	0
	L3928	1	\$30.00	\$30.00	1	0
	L3984	7	\$75.00	\$25.00	1	O
	L5000	1	\$55.00	\$0.00	1	0
	Total Misc.	838	\$34,924.66	\$25,728.77	1415	0
-) Excluded		16%				
Procedures		208	\$316,547.40	\$108,342.79	214	0
	Total Services	7401	\$1,643,163.38	\$677,378.75	8754	3372
-) Additional Exclusions:						
Office Visits		479	\$43,495.44	\$25,951.98	480	480
Other Surgery Proc.		13	\$3,407.38	\$1,380.22	15	0
Nervous System		22	\$43,712.05	\$8,421.28	26	0
Radiology		297	\$19,712.43	\$8,933.58	362	ō
Pathology Tests		7	\$1,114.00	\$367.40	9	ŏ
Medicine Proc (PT)		30	\$3,554.26	\$1,442.55	65	59
Misc.		134	\$5,587.95	\$4,116.60	226	0
dditional Exclusions		982	\$120,583.51	\$50,613.62	1,184	540
otal Recapture		6419	\$1,522,579.87	\$626,765.13	7,570	2,832
	Total	7609	\$1,959,710.78	\$785,721.54	8968	3372
RTHOPEDIC PROFESSION	NAL SERVICES FY 2000 (by Specialty)					
+ +4					Amount	Amount
		Number of Claims	Number of Svcs	Number of Visits	Billed	ent Paid
	80903	249	775	177	\$157,937	\$46,704
	80907	3983	7458	2693	\$1,643,657	,
	80909	312	469			
	80917	312 133	489 219	163 114	\$106,982 \$51,081	\$31,226 \$11,774

emico essim	MANUS (CIT)	opade Ser	discreption 3%	2100°	
Procedure Code	Procedure Count	Amount Billed	Amount Allowed	Services	Visits
20930	1	\$336.00	\$0.00	1	0
20936	2	\$240.00	\$0.00	2	0
20936	1	\$120.00	\$110.03	1	0
20936	2	\$240.00	\$0.00	2	· O
20936	15	\$8,520.00	\$0.00	15	0
20936	3	\$1,575.00	\$600.00	3	0
20936	2	\$495.00	\$0.00	2	0
20936	3	\$360.00	\$0.00	3	0
20937	1	\$120.00	\$0.00	1	0
20937	2	\$907.50	\$287.92	2	0
20937	1	\$307.50	\$110.74	1	0
20937 20937	2 1	\$147.60	\$61.09	2	0
20937	4	\$492.00 \$1,549.80	\$193.30 \$600.44	1	0
20937	1	\$492.00	\$175.90	1	. 0
20938	i	\$540.00	\$196.22	i	0
20938	4	\$1,862.50	\$632.17	4	Ö
20938	1	\$337.50	\$121.10	1	ŏ
20938	1	\$108.00	\$0.00	1	ō
20956	1	\$104.00	\$104.00	1	.0
20956	1	\$520.00	\$520.00	1	0
21600	1	\$660.00	\$238.84	1	o
22112	1	\$1,980.00	\$824.97	i	. 0
22554	1	\$468.00	\$218.90	Ď.	0
22554	1	\$3,120.00	\$1,368.14	i	0
22558	2	\$6,720.00	\$1,424.88	2	0
22558	1	\$672.00	\$220.70	1	0
22585	1	\$960.00	\$360.55	1	0
22585 22804	1	\$192.00 \$3,750.00	\$55.85	1	0.
22804	i	\$3,750.00	\$1,398.10 \$1,398.10	1	0
22810	i	\$3,075.00	\$1,114.98	1	.0
22810	1	\$3,075.00	\$1,114.98	1	o
22812	1	\$324.00	\$324.00	i	. 0
22830	1	\$2,160.00	\$791.24	1	ō
22842	5	\$8,670.00	\$3,181.32	5	. 0
22842	6	\$11,110.00	\$3,620.12	6	0
22842	1	\$300.00	\$102.53	1	0
22842	1	\$324.00	\$120.45	1	0
22842	1	\$2,160.00	\$704.16	1	. 0.
22842	2	\$4,320.00	\$1,505.58	2	0.
22842	2	\$600.00	\$205.06	2	.0.
22844	1	\$1,462.50	\$605.11	1	0
22844 22845	1	\$1,462.50 \$3,120.00	\$605.11	1	0
22845	1	\$306.00	\$611.13 \$104.02	1	0
22845	i	\$2,040.00	\$650.14	i	0
22845	1	\$624.00	\$94.66	1	o
22851	1	\$1,500.00	\$440.49	1	o
22851	1 .	\$1,500.00	\$453.35	1	0
22852	1	\$1,680.00	\$323.52	1	0
24538	1	\$1,080.00	\$644.73	3	0
24538	2	\$2,160.00	\$1,193.35	2	0
26568	2	\$2,208.00	\$1,262.72	2	0
26585	1	\$1,800.00	\$903.14	1	0
26951 26951	1	\$660.00	\$298.35	1	0
27125	i	\$660.00 \$648.00	\$377.29 \$177.05	1	0
27125	1	\$3,240.00	\$177.05 \$1,106.54	1	0
27125	i	\$3,240.00	\$1,106.54	i	0
27130	1	\$780.00	\$224.84	i	o
27130	5	\$3,900.00	\$1,200.92	5	ő
27130	1	\$3,900.00	\$1,494.93	1	o
27130	3	\$11,700.00	\$4,426.19	3	0
27130	7	\$27,300.00	\$9,926.31	7	o
27130	1	\$3,900.00	\$1,405.23	1	o
27130	2	\$4,875.00	\$1,734.12	2	0
27130	1	\$3,900.00	\$1,494.93	1	0
27130	1	\$3,900.00	\$1,360.39	1	0
27130	1	\$3,900.00	\$1,494.93	1	0
27217	1	\$3,000.00	\$965.53	1	0
27217	1	\$600.00	\$149.56	1	0
27257	1	\$1,440.00	\$167.03	1	0
27280	1	\$1,680.00	\$894.22	1	0
27447	1	\$912.00	\$244.01	1	σ
27447	4	\$3,648.00	\$1,018.74	4	0
27447	3	\$2.736.00	\$719 75	3	0
27447	1	\$4,560.00	\$1,486.65	1	0
27447 27447	1 5	\$4,560.00 \$22,800.00	\$1,581.54 \$7,797.24	1 5	0

Total Excluded	208	\$316,547.40	\$108,342.79	214	0
29450	34	\$7,072.00	\$4,262.77	38	0
29325	1	\$264.00	\$0.00	1	0
29325	1	\$264.00	\$264.00	1	O
27724	1	\$2,520.00	\$1,131.34	11	0
27488	1	\$1,500.00	\$1,160.12	8	0
27488	1	\$300.00	\$185.62	1	0
27487	1	\$5,400.00	\$1,846.41	1	0
27487	1	\$1,350.00	\$268.84	1	0
27487	1	\$5,400.00	\$1,846.41	1	0
27487	1	\$1,080.00	\$295.43	1	0
27486	1	\$4,620.00	\$207.99	1	0
27486	3	\$10,395.00	\$2,957.01	3	0
27486	. 2	\$3,840.00	\$1,557.65	2	0
27455	1	\$624.00	\$468.00	2	0
27455	1	\$3,120.00	\$1,236.96	2	0
27447	1	\$4,560.00	\$1,581.54	1	0
27447	1	\$4,560.00	\$1,581.54	1	0
27447	1	\$4,560.00	\$1,622.43	1	O
27447	2	\$5,700.00	\$1,669.48	2	0
27447	1	\$4,560.00	\$1,581.54	1	0
27447	1	\$912.00	\$259.59	7	0
27447	1	\$4,560.00	\$1,486.65	1	0
27447	4	\$18,240.00	\$6,120.81	4	0

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# Kathy Bryant: Fort Carson MEDDAC PAD estimate 23 Jan 01

One hundred additional APV procedures for patients with insurance will increase collections approximately \$200,000 that does not include inpatient stays, and office visits. If TSP patients use ortho you increase the collections even more because most procedures will require inpatient stay. Again, estimate is based on the premise that ortho will be opened to dependents and retirees.

# 3rd Party Estimation Calculation:

24% of beneficiaries carry 3rd party collectible insurance.

Our clinic generated 665 APV's for 11,1038 Outpatient Visits seen in the clinic in FY2000. From this we can extrapolate that for every 16.5 Outpatient visits there is one APV. We are calculating the recapture of 43 Inpatient admissions. We will assume that 25% of these admissions have 3rd party insurance.

The number of potential Outpatient Visits of other than Active Duty recapturable by our Proposal is 2,039. That means there will be a potential for approximately 124 APV's. Of these 124 APV's we can estimate that 25% will have 3rd party insurance. Approx 31 APV's can be assumed to have 3rd Party Insurance. According to historical data, each APV with 3rd party insurance collects approximate \$2,000. It can be estimated that the proposal will recapture \$62,000 in 3rd party money.

Inpatient admissions can be assumed to have a higher collection rate. We will estimate 50% higher than for APV's. Thus 43 Inpatient surgeries X 25%= 10.75 and we will assume that you can collect an extra \$4,000 for Inpatient Admissions. This would net \$43,000 for Inpatient Admissions.

Our proposal would net \$105,000 in 3rd party collections.

## PROPOSAL

#### Background of Orthopedics Recapture Initiative:

The Fort Carson MEDDAC requests the funding for 1 Physician's Assistant, 1 Ortho Techs, and a Nurse to handle Medical Boards and see Outpatient Orthopedic Visits. This would make a significant impact in the MEDDAC's availability to recapture workload. Medical Boards are currently overwhelming the military providers. If the lower cost PA was to see all medical boards he would free up the the higher cost surgeons to see patients and have more time to operate, thus facilitating the capacity to recapture workload. The PA would just be handling Medical Boards in the afternoon and seeing clinic in the morning. Between September 2000 and December 2000 there were over 150 medical board appointments averaging about an hour a piece, sometimes they take much longer. That is 37.5 boards a month, that is 1.87, almost 2 a day out of 20 working days a month. By having a PA do this workload we can free up a military surgeon: 2 hours a day, 5 days a week which generates 40 more working hours in a month to schedule appointments or do surgery. Two days a week are surgery days, where each case averages approximately 2.3 hours (ASAM). The PA will increase the military surgeon's workload on average 1.7 cases a week, to about 7 a month. In addition, 3 days a week providers are in clinic and they will now have an extra 6 hours a week to schedule appointments. Appointments on average are 20 minutes in duration. The surgeons can add 6 appointments a day, 18 appointments a week, 72 a month, 864 a year to their schedules. This action would have a significant impact on our Orthopedic workload for a relatively low cost. On average, our Orthopedic providers see 2,596 outpatient cases per provider each year (Innova Group Report, MEPRS). The PA would be seeing his/her clinical cases in morning which would equal half of that: 1298 cases, plus all the medical boards in the afternoons.

Fort this analysis we will use data from both FY 1999 and FY 2000. Due to billing time frames some cost of care data is not complete for care provide downtown in FY 2000, so we will use whichever year is more accurate. According to CHAMPUS Medical Information System (CMIS), in 1999 there were 71 Inpatient Admissions for other than Active Duty downtown. According to TMA Tools (see recapture calculations worksheet), about 16% of care sought downtown is outside of our scope of practice (ie hip replacements and spines). It can be inferred that that only 60 out of the 71 admissions would be recapturable. In addition, 72% of elligible beneficiaries in our catchment area are enrolled in Prime, that means 28% are not. It is realistic to assume we could only recapture Prime patients (72%) from downtown since there are no more statements of non-availability, and we really do not have control over those patients when it comes to where they seek care. That leaves us with 43 admissions, other than Active Duty, we could recapture. Those admissions cost the government just in CHAMPUS professional costs and ancillary costs, not including institutional costs, at \$4,093 a piece, or \$175,999 total (TriWest Resource Sharing Agreement). In addition in FY 2000, there are 2,039 recapturable Outpatient Visits from downtown (after calculating for 16% out of scope of practice, and 72% Prime patients) at an average price of \$252 (TriWest Resource Sharing Agreement) for professional fees and ancillary costs, not including institutional costs, with a total costs of \$513,828. Total average CHAMPUS cost for that care downtown, just in professional fees and ancillary cost, was: (43 X \$4,093) + (2,039 X \$252) = (\$175,999 + \$513,828) = \$689,827 potential dollars to recapture plus \$23, 347 in 3rd party collection monies, plus \$192,173 in institutional costs (see below for method of computation). The federal government could stand to gain a gross amount of savings of: \$882,000 less the cost of the proposal. Pealistically we know that this is the

#### Key Metric: CHAMPUS Costs Downtown:

According to the Tricare Orthopedic Resource Sharing Assessment, Inpatient Admissions for Orthopedics Average Government Cost Per Unit in CHAMPUS cost: \$4,093.

Average CHAMPUS Cost Per Unit Outpatient Visit is: \$252. These costs only include professional costs and ancillary costs. In addition, institutional costs were extrapolated from from CMIS data to give an average cost per case (see method of calculation below).

#### Key Metric: MTF Internal MEPRS Costs:

According to MEPRS, it costs our facility per Inpatient Admission (A MEPRS workload figure) \$3,784 and Outpatient Visits were \$133 each in FY2000. These figures include all cost (military pay, PP&E, supplies etc.). We will not use these figures because they do not really compare to our CHAMPUS data since the costs above only really reflect professional fees and ancillary costs which are essentially labor and services costs. We will use like costs such as the cost to procure labor plus cost of supplies as a comparison instrument since most of our costs are already fixed.

#### Parameters for Comparison:

In this analysis we are comparing apples to apples in that we are really only looking at labor and variable supply costs internally. The figures that we have for the cost of care downtown only reflect professional fee and ancillary costs. Institutional costs were extrapolated from CMIS data (see method of computation below).

#### 3rd Party Collection Estimation Calculation:

In FY 2000 our Third Party Office billed \$9,615 for Outpatient Orthopedic Clinic Visits, so far we have collected \$4,558.00. For FY 98 and FY 99 we have collected approximately 50% of what we billed. Our Resource Sharing Orthopedic Surgeon is the only provider seeing ADD and NADD in an Outpatient capacity. In FY 2000 he saw 2912 visits. On average that is \$1.57 collected per visit. We will use \$1.57 per visit for our Outpatient projections. That would be for the Optimal Case: 2039 X 1.57= \$3201.23 Estimated Case: 1695 X 1.57= \$2661.15. For Inpatient we will estimate 25% of new patients have OTH (Region 8 Avg from 2000 Healthcare Survey from Tricare Conference). Each Inpatient case costs us \$3,784 internally. We estimate that we can collect 1/2 of that cost on any cases that are third party billed or \$1,874. Optimally if we recapture 43 cases, 25% will have OTH, which is 10.75 cases X \$1,874 equals \$20,146. Our Estimated recapture is 22 cases X .25% = 5.5 X \$1874 = \$10.307.

Total TPC: Optimal Case: \$3201.23 + 20,146 = \$23,347.23 Estimated Case: \$2661.15 + \$10,307= \$12,968.15

Cost Estimate for Civilian Overtime, Civilian Awards, TDY Training & Travel: \$1000 + \$1000 + 1000= \$3000.00

#### Institutional Costs Calculation:

In FY 1999 there were 70 inpateint admissions downtown and the total cost to the government including all costs was \$599,351. FY 200 there were 65 Inpatient admissions and they cost the government \$561,422. Obtained from CMIS. If we are looking to optimally recapture 43 admissions and we know the average provider and ancillary services are \$4093 then we can solve for a institutional cost estimate. We are 100% sure we could recapture 22 Inpatient Admissions.

Current professional and ancillary cost of projected recapturable work load: 43 Inpatient admissions X 4093 (figure taken from Triwest Resource Shanng Proposal) =\$175,999

599,351/70= \$8562.15 Total cost per Inpatient admission

8562.15 X 43 = \$368,172 Total government cost downtown for projected recpaturable workload.

\$368,172 (total cost for 43 Inpatient admissions) minus \$175,999 (cost for professional and ancillary) = \$192,173 in institutional costs of our optimal recapture. For our estimated recapture we are confident we could recapture 50% of the 43 Inpatient Admissions or 22 cases.

8652.15 X 22= 190,347 4093 X 22= 90,046

Total institutional costs we are 100% confident we could save the government are: \$100,301.

The addition of a PA, Ortho Tech, and a Nurse will definitely reduced the overall healthcare costs to the government, improve access for patients at the MTF requiring appointments and surgery, and the quality of our service will improve due to the involvement of the Nurse. In addition, the quality and thuroughness of the Medical Board process should improve and variance will be reduced because only one provider will handle all the cases. For a investment of approximately \$320,347 the government could optimally net back in savings close to \$561,000 in CHAMPUS costs. More realistically for a approx \$295,000 the government will net back in savings approx \$333,000.

#### \$333,000.

#### Develop pros and cons to each alternative:

Inexpensive way to improve productivity, frees up high cost surgeons to work on higher cost cases.

We already have fixed costs that we can take advantage of: Unused OR Space, Unused Clinical Space, Unused Ward Space.

Improves readiness by providing other than Active Duty cases for our Surgeons to operate on.

Streamlines the Medical Board process for efficiency.

PA can take "Call" Days: Approximately one day a week, and one weekend a month. This will free up Surgeons from being "On Call" as much, and they will not have to miss as many clinic or OR days as they currently are now for compensation time.

Ortho PA the command has in mind will be available and ready for hire in July 2001.

Improves Access for Tricare Prime Patients

Nurse will put new emphasis on quality management and pain management

Saves DOD significant CHAMPUS costs

Personnel we obtain are civilians and do not have readiness requirements that could hamper productivity.

Cons

PA's Require Some Supervision

Requires additional funding

#### Additional Information used in Analysis:

Compensation Data:

Average Compensation of a Physician's Assistant (Surgical) in the Western United States: \$68,300

Government Cost of a GS-11 Step 10 Physician's Assistant: 60,351 Base Pay Plus a 10% Retention Bonus: 60,351 X 10%=

6.035 Bonus

15,087.75 Benefits

Plus 25% of Monetary Salary for Benefits: 60,351 X 25%= PA Total

81,473.75

Government Cost of a GS-6 Step 5 Ortho Tech:

29.852 Base Pay

Plus 25% of Monetary Salary for Benefits:

7,463 Benefits

37,315

Total Cost of PA and Ortho Tech: 81,473.75 + 37,315= \$118,788.75

Plus:

A Nurse at GS-10, Step 10= 53,715 + 13,428.75 (25% for benefits)= \$67,143.75

Total Labor Costs: \$185,932.50

Fixed Costs:(Source: Chief Nurse of Department of Surgery)

Data for OR Capacity: Historical and Projection:

FY 2000 - APR MAY JUN JUL AUG SEP

Utilization

91 73 88 59 92 92

 $0 \quad 20 \quad 05 \quad 15 \qquad 0 \quad 0 = 40$ Excess Capacity\*

Excess OR slots available over a 6 month period. On average this is 6.7 which is right on track with adding approx. 7 cases a month, approx 80 surgeries a year, without increasing costs for OR staffing, physical plant etc.

#### Fixed Costs:

We have ward space available and staffed to handle the additional 43 Inpatient Surgeries. According to FY 1999 CMIS data, on average those admissions were 6 inpatient days each.

#### Variable Costs:

Outpatient Visit: \$68 Source (RMD MEPRS) X 2039 visits=\$138.652

(Source: Chief Nurse of Department of Surgery)

Basic Supply Range: \$32.68 (Bone Spur Excision) to 277.95 (ACL Reconstruction)

These costs are the basic case cart costs (items picked in CMS) which has been itemized for cost per case.

Specialized Supply Range: \$30.00 to \$256.00

This cost is estimated supplies added to carts in the OR such as gloves, sutures, and specialty ortho supplies. Actual supply costs depend on case performed.

Assumption: Since we are looking to recapture Inpatient Admissions, which equate to more intensive surgery we will assume that those procedures supply costs are within the higher cost range and take a weighted average of costs:

32.68 X .333 + 277.95 X .666 = 10.78 + 183.45= \$194.23 weighted average basic supply costs

30.00 X .333 + 256.00 X .666 = 10 + 170.50= \$180.50 weighted average specialized supply costs

Weighted average of combined supply costs per Surgical Case: 194.23 + 180.50= \$374.73 X 43 extra surgeries = \$16,113.39

# MEDCOM PA&E Quick Analysis by LTC Ardner

Quick Analysis of Ft Carson Ortho Recaptur Initiative

- Recapture of 864 OPVs & 80 more surgeries per year with use of PA to due medical board in AM & OPV s in PM
- Added workload for current 3 Ortho docs = 6.3 extra OPV's and 0.6 surgeries per wk (@ 46 wks/yr)
- FY00 Gross Workload: 128 Admissions, 241 OBDs, 13,721 OPVs with 3.67 FTEs - FY00 "Provider Capitated" Workload: 35 Admissions each, 66 OBDs each, 3,739 OPVs each - with 3.67 FTEs
- FY00 "Avg Monthly Provider Capitated" Workload: 2.9 Admissions each, 5.5 OBDs each, 311 OPVs each with

In addition, the PA will see another 1298 OPV's in the mornings annually.

#### Appendix C

- FY00 \*Avg Weekly Provider Capitated\* Workload: 0.8 Admissions each, 1.4 OBDs each, 81.3 OPVs each - with

3.67 FTEs and assumes pysician availability of 46 weeks per year with leave, training, admin time, etc.
- FY00 "Avg Daily Provider Capitated" Workload: 0.2 Admissions each, 0.3 OBDs each, 16.3 OPVs each - with 3.67 FTEs and assumes pysician availability of 230 days per year with leave, training, admin time, etc (5 days/wk \* 46

Note: Workload for specialty clinic not bad

0.6048

12.5 0.568182

#### Concerns:

- What is the real proposal? EXSUM different from Proposal page Corrected, submitted Change 31 Jan 01 to LTC Ardner. Corrected Exsum and proposal listed above

- Medical Board "efficiencies" inflated.

Sep-Dec 00 = 150 MEBs X 1 Hr ea / 3 Surgeons = 12.5 Hrs/Mo/Surgeon Monthly savings = 12.5 hrs/mo / 22 working days/mo = 0.6 hrs/day

OPV productivity gain = 16.3 OPVs/Prov/Day / 8 hrs = 2.04 OPV/hr \* 0.57 hrs/day = an increased capability to do 1.16 additional OPVs/day \* 3 surgeons = 3.5 additional OPV/day Surgical productivity gain = 0.57 hrs/day savings / 8 hr day = an increased capability of 7.1% \* 0.8 inpatient case & 1.4 SDS cases/provider/wk \* 46 wks \* 3 providers = 8 inpatient procedures and 14 outpatient procedures per year.

	Current	Propsed	Wk Delta	Annual
Disp	2.4	2.57	0.17	8
OBDs	4.2	4.50	0.30	14

% Orth Phys	availability FY0	0-FY01	
FY00	Normalized	Proposed	Improved
Disp	105	112	7
OBDs	198	212	14

Freeing up surgeons from MEB appointments saves .57 hrs/provider/day \* 8 hrs/day \* 5 days/wk \* 46 wks/yr = 629 more surgical hours or an additional .34 FTEs of surgical capability.

The key constraint to surgical cases is all the OPV's that are involved, ie new patient appointments, pre-op, post op. The physicians will be freed from medical boards and will have more time to execute OPV's, in addition the PA will be seeing OPV's in the morning. This initiative will recapture a significant workload of OPV's from

#### Simplified BCA Worksheet

#### Optimal v. Estimated:

The Fort Carson initiative is presented in two ways on the below spreadsheet. The Optimal Column is the cost savings if we execute the proposal and maximize it to optimal productivity (le complete success). The Fort Carson MEDDAC Staff realizes that meeting this goal may be somewhat difficult, so we provided a realistic estimate of our ability to reach this recapture goal. The methodology to determine the Optimal amount of workload we can recapture is outlined on worksheet 2A of the proposal file. The Estimated Column reflects a reasonable level of confidence of what cost savings we believe we can attain in our recapture initiative. We are 100% confident that we will recapture 85% PA OPVs, 80% Physician APVs, and 50% inpatient surgeries of the Optimal Workload (see Confidence Interval Worksheet). From an optimal standpoint we believe the proposal can allow us to recapture the workload by executing an additional 741 OPV's by Physicians, 1298 OPV's by the PA, and 43 Inpatient surgeries. Realistically, we are 100% confident that our physicians will see 80% of the 741 OPV's or 635 OPV's, our PA's will see 85% of the 1298 OPV's or 1103 OPV's, and our providers will do 50% of the 43 inpatient surgical cases or 22 cases if the proposal is executed. In addition, the Fort Carson MEDDAC Staff has executed a number of initifiatives in the Orthopedics Department to ensure the success of this project such as increased QR time availability, improved provider template management, a new consult review process, and heavy CDR and DCCS involvement and monitoring. Recapturing the Orthopedics workload to have a positive impact on the Bid Price Adjustment is the MEDDAC Commander's Number One Priority.

Carson Ortho UFR1.xls Venture Capital Summary Sheet

Direct Care Changes in (Cost) or Savings Orthopedics Estimated with **Optimal** 100% Confidence (\$119,424) Marginal (\$154,765) 1. See below for method of calculation TPC \$23,347 \$12,968 2. See below for method of calculation Capital \$0 \$0 No investment required, currently have adequate OR and Clinic Space Labor (\$185,932) (\$185,932)3. See below for method of calculation **Provider FTEs** Support Staff FTEs (\$1,000) Travel (\$1,000)4. See below for method of calculation Supplemental Care \$0 \$0 5. See below for method of calculation Miscellaneous (\$2,000)(\$2,000) 4. See below for method of calculation **Direct Care Net** (\$320,347) (\$295,385) **CHAMPUS** Costs Avoidance ADDs \$2521 (\$252)6. See below for method of calculation **Outpatient Visits** 614 7. See below for method of calculation NADDs **\$25**2) \$252) 6. See below for method of calculation **Outpatient Visits** 1.319 1,125 7. See below for method of calculation CHAMPUS Costs Avoidance \$4.0931 (\$4,093) 6. See below for method of calculation Inpatient Visits 15 8 7. See below for method of calculation NADDs (54.093)(\$4,093) 6. See below for method of calculation Inpatient Visits 28 14 7. See below for method of calculation Institutional Costs Saved \$192,173 \$100,301 8. See below for method of calculation Bid Price Change (\$882,000) (\$628,575) MCS Contract Impact \$882,000 \$628,575 Estimate differs slightly from Confidence Worksheet due to rounding to whole **Net Savings** \$561,653 \$333,190

# Conclusion:

Optimally, the Fort Carson MEDDAC's goal is to save the government a net of \$561,653 in CHAMPUS costs, but realistically we are 100% confident we can save the government \$333,190 through the proper execution o this proposal and proper command management.

1. Marginal Costs:

Optimal Outpatient Visits \$68 Source (RMD MEPRS) X 2039 visits=\$138,652
Eshmated Outpatient Visits PA's sees 85% of 1298= 1103 + Physician sees 80% of 741=592= 1695 X 68= \$111,180

(Source: Chief Nurse of Department of Surgary)
Basic Supply: Range: \$32.68 (Bone Spur Excision) to 277.95 (ACt. Reconstruction)
These costs are the basic case cart costs (items picked in CMS) which has been itemized for cost per case
Specialized Supply Range: \$30.00 to \$256.00

This cost is estimated supplies added to carts in the OR such as gloves, sultires, and specialty ortho supplies. Actual supply costs depend on case performances and specialty or the supplies.

#### Appendix C

Assumption: Since we are looking to recapture Inpatient Admissions, which equate to more intensive surgery we will assume that those procedures supply costs are within the higher cost range and take a weighted average of costs weighted average of costs:
32.68 X. 333 + 277.95 X. 666 = 10.78 + 183.45= \$194.23 weighted average basic supply costs
30.00 X. 333 + 256.00 X. 666 = 10 + 170.50= \$180.50 weighted average specialized supply costs
Weighted average of combined supply costs per Surgical Case for Optimal Workload: 194.23 + 180.50= \$374.73 X 43 extra surgeries = \$16,113.39
Weighted average of combined supply costs per Surgical Case for Optimal Workload: 194.23 + 180.50= \$374.73 X 22 extra surgeries = \$8,244.06
Total Additional Average Supply Costs for Optimal Recapture of Additional Workload= \$138,652 + \$16,113.39= \$154,765.39
Total Additional Average Supply Costs for Estimated Recapture of Additional Workload=\$111,180+\$8,244.06=\$119,424 1 Oral reductionar viverage supply occess for esumated Hecapture of Additional Workloads \$111,189.82,844.06=\$119,424

2. Third Party Collections: In FY 2000 on Third Party Office bilded \$3,615 for Outpatient Orthopedic Clinic Visits, so far we have collected \$4,558.00. For FY 98 and FY 99 we have collected approximately 50% of what we billed. Our Resource Sharing Orthopedic Surgeon is the only provider seeing ADD and NADD in an Outpatient capacity. In FY 2000 he saw 2912 visits. On average that is \$1.57 collected per visit. We will use \$1.57 per visit for our Outpatient projections. That would be for the Optimal Case: 1039 x 1.75 \$3201.23 Estimated Case: 1695 x 1.57 = \$2661.15. For Inpatient was will estimate 25% of new patients have OTH (Region 8 Avg from 2000 Healthcare Survey from Tricare Conference). Each Inpatient case costs us \$3,784 internally. We estimate that we can collect 1/2 of that cost on any cases that are third party billed or \$1,874. Optimally if we recapture 43 cases, 25% will have OTH, which is 10.75 cases x \$1,874 equals \$20,146. Our Estimated recapture is 22 cases x .25% = 5.5 x \$1874 Total TPC: Optimal Case: \$3201.23 + 20,146 = \$23,347.23 Estimated Case: \$2661.15 + \$10,307= \$12,968.15 3. Labor Costs.
Compensation Dala:
Average Compensation of a Physician's Assistant (Surgical) in the Western United States: \$68,300
Government Cost of a GS-11 Step 10 Physician's Assistant: 60,351 Base Pay
Plus a 10% Retention Bonus: 60,351 X 10%=
6,035 Bonus Plus 25% of Monetary Salary for Benefits: 60,351 X 25%= Government Cost of a GS-6 Step 5 Ortho Tech: 29 852 Rase Pay Plus 25% of Monetary Salary for Benefits: Ortho Tech Total Total Cost of PA and Ortho Tech: 81,473.75 + 37,315=\$118,788.75 A Nurse at GS-10, Step 10= 53,715 + 13,428.75 (25% for benefits)= \$67,143.75
Total Labor Costs: \$185,932.50 Cost Estimate from RMD for Civilian Overtime, Civilian Awards, TDY Training & Travel: \$1000 + \$1000 + 1000= \$3000.00 5. Active Duty Care: Currently, all active duty are being seen within the MTF except for those cases that are outside our scope of practice 6. Cost per OPV or Inpatient Admission: Avg cost taken from Triwest Resource Sharing Agreement, include professional and ancillary costs, not institutional costs. 7. ADD, NADD Estimation: 1999 CMIS data indicates that 71 impatient admissions were seen downtown. 25 of those admissions were ADD or 35.3% of admissions: 46 of those admissions were NADD or 64.7% of lotal inpalient admissions. We will apply these percentages to the projected recepture of workload.
35.3% of additional OPV's and inpalient admissions are projected to be ADD's, and 64.7% of additional OPV's and inpalient admissions are projected to be ADD's, and 64.7% of additional OPV's and inpalient admissions are projected to be NADD.
Optimal: Of the 2039 OPV's, 720 are for ADD. and 1319 are for NADD. Of the 21 Inpalient admissions, 15 are for ADD, 28 are for NADD.
Estimated: of the 1,738 OPV's, 614 are for ADD, and 1,125 are for NADD. Of the 22 Inpalient admissions, 8 are for ADD, 14 are for NADD. nstitutional costs are a function of number of visits and admissions. They have been adjusted to reflect projected recaptured workload for the Optimal case and the Estimated Case. In FY 1999 there were 70 inpateint admissions downtown and the total cost to the government including all costs was \$599,351. FY 200 there were 65 inpatient admissions and they cost the gove \$561,422. Obtained from CMIS. It we are looking to optimally recapture 43 admissions and we know the average provider and ancillary sorvices are \$4093 then we can solve for a institutional cost We are 100% sure we could recapture 22 inpatient Admissions. Current professional and ancillary cost of projected recapturable work toad: 43 Inpatient admissions X 4093 (ligure taken from Triwest Resource Sharing Proposal) =\$175,999 599,351/70= \$8562.15 Total cost per Inpatient admission-8562.15 X 43 = \$368,172 Total government cost downtown for projected recpaturable workload. \$368,172 (total cost for 43 Inpatient admissions) minus \$175,999 (cost for professional and ancillary) = \$192,173 in institutional costs of our optimal recapture. For our estimated recapture we are confident we could recapture 50% of the 43 Inpatient Admissions or 22 cases. Total institutional costs we are 100% confident we could save the government are: \$100,301.

# **CONFIDENCE INTERVAL WORKSHEET**

The following grid shows our confidence level of recapturing different percentages of the total possible workload identified in our analysis. For example, of the 1298 possible PA OPVs, we are 80% confident we can recapture 95% of the total possible to recapture. That equals 986 visits.

% We will Recapture	100	95	90	85	80	75	70	65	60	55	50
1298 Possible PA Visits	70%	80%	90%	100%	100%	100%	100%	100%	100%	100%	100%
741 Possible Physician Visits	65%	70%	80%	90%	100%	100%	100%	100%	100%	100%	100%
43 Possible Inpatient Surgeries	25%	30%	35%	40%	45%	50%	60%	70%	80%	90%	100%

Cost Savings per OPV recaptured Cost Savings per Inpatient Surgery recapture	\$252 \$4,093
Possible PA OPVs	1298
Possible Physician OPVs	741
Possible Inpatient Surgeries	43

The following grid depicts contract savings based on our estimated probability of the amount of total possible workload we would recapture.

% Recaptured	100%	95%	90%	85%	80%	75%	70%	65%	60%	55%	50%
PA Physician Inpatient Surgery	\$228,967 \$121,376 \$44,000	\$248,593 \$124,177 \$50,160	\$264,948 \$134,447 \$55,440	\$278,032 \$142,850 \$59,840	\$149,386	\$245,322 \$140,049 \$66,000	\$228,967 \$130,712 \$73,920	\$212,612 \$121,376 \$80,080	\$196,258 \$112,039 \$84,480	\$102,703	\$163,548 \$93,366 \$88,000
Total Savings	\$394,343	\$422,929	\$454,834	\$480,721	\$474,422	\$451,371	\$433,599	\$414,068	\$392,776	\$369.725	\$344.914

We are 100% confident that we will recapture 85% PA OPVs, 80% Physician APVs, and 50% inpatient surgeries.

Our estimate of CHAMPUS savings for proposal #1 at a high confidence level is \$515,417

# Appendix D FY 2003-2007 ARMY DHP POM SUBMISSION U.S. ARMY MEDICAL COMMAND NEW UNFINANCED REQUIREMENT (UFR)

Submitting Major Subordinate Command (MSC): <u>GPRMC Priority: 1 Date: 1 Feb 2001</u>
(Of submitting activity)

Approved by: LTC Barbara A. Wright, DCAS

(Commander/Chief of Staff)

POC: CPT Noel Christian Pace

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Validator: LTC Dave Ardner, MEDCOM PAE

TEL: DSN 471-7935 FAX: DSN 471-7901

# UFR Title: Orthopedics Workload Recapture Initiative

Issue: In concert with LTG Peake's strategic focus and his intent for MTF's to recapture workload from downtown to have a positive impact on the Bid Price Adjustment (BPA), the Fort Carson MEDDAC Commander believes there is great potential to recapture workload in our highest CHAMPUS cost area: Orthopedics. The Innova Group Consultants also stated that there was great potential to recapture Orthopedics workload in their analysis of the Fort Carson MEDDAC outlined in the May 2000 Health Planning Review Volumes 1 & 2. It is our goal to recapture Orthopedics workload from downtown to have a positive impact on the BPA.

>>VALIDATOR: This UFR falls within Category 4, Business Case-Based Initiatives (Venture Capital).

Background: To achieve this goal the most important metric commanders should look at is the real cost of care going downtown and look at offering services that beat those costs. According to data from the CHAMPUS Medical Information System (CMIS) for FY 1999, the Fort Carson MEDDAC's orthopedic costs downtown for care were billed at \$4.55 million dollars, and the total cost to the government was \$1.77 million dollars. In 1999, Fort Carson MEDDAC had 4 military Orthopedic Surgeons on staff, today we have three. Due to this fact, we project that CHAMPUS expenditures for orthopedic care will be considerably higher in FY 2000 and into FY 2001. Currently the greatest constraint facing the Fort Carson MEDDAC in its effort to bring orthopedics workload back into the facility is a lack of human resources. Fort Carson MEDDAC has the operating room and clinic space, now it needs providers and support staff to do the work. The Fort Carson MEDDAC has been without one Military Orthopedic Surgeon since the summer of 2000. TriWest has been unable to provide an FTE Resource Sharing provider since being notified of the requirement on 1 July 2000. In addition, the overall sheer number of medical boards that our providers have had to complete has had a significant impact on productivity

The Fort Carson MEDDAC proposes a business initiative to recapture orthopedic workload. It will require funding to obtain the human resources needed to treat the patients going downtown. Since we are one provider short we propose the need for venture capital to obtain 1 Orthopedic Physician Assistant (PA), 1 Orthopedic Tech and 1 Nurse. The PA will see clinic in the mornings and do medical boards in the afternoon, freeing up our Orthopedic Surgeons to operate and see clinic more. By having a PA handle medical boards the surgeons will be freed up to see 864 more outpatient appointments a year, plus perform up to another 80 surgeries. This will not require any additional costs for the OR, since on average the OR has the unused capacity to handle an extra 6.7 cases a month, or approximately 80 a year, without significantly raising costs. In addition, during the morning the PA will be able to effectively see one half (1298 outpatient visits) of the outpatient workload of an average Orthopedic Provider for a much lower cost.

# Appendix D

In addition, a Nurse will improve the overall operation of the clinic, improve quality, and provide patients with appropriate pain management. The Nurse will take over a number of administrative duties freeing the providers to focus on patient care. According to our calculations we could optimally recapture 43 inpatient admissions and 2039 outpatient visits that are currently going downtown. Realistically, we feel that we can recapture with 100% confidence 1695 outpatient appointments and 22 inpatient surgeries with this initiative. This recapture will have a significant impact on the BPA netting the government in total savings \$333,190. This initiative will significantly lower governments CHAMPUS costs, while improving the quality, and opening the access to patients of Orthopedic Services at Fort Carson MEDDAC.

## - >>VALIDATOR Findings:

- UFR does meet the criteria for a business case analysis based (venture capital) initiative.
- Narrative clear, but wordy. Driver for this initiative is the lack of a military Orthopedic Surgeon to backfill the military vacancy that occurred last summer.
- UFR request is fully comprehensive and includes all support elements necessary to support a personnel increase, to include travel/TDY and training dollars.
- This mission does not depend on any other approved mission, since internal medicine is already a part of the MTF's mission template.
- There are no other support tails required, that have not been addressed in the current request. The recurring support tails of this mission include supply and CME/TDY requirements.
- With sufficient OR capacity, plus 72% of the catchment area already enrolled in Prime, this facility has an excellent opportunity to control their referrals in the area of orthopedics. They have calculated that 86% of the ortho cases are within their current scope of practice, so the largest single constraint to this proposal appears to be staffing.

Requirements: Audit for dollars in total program, funded and unfunded specifics.

Funded Program details: This program has received zero dollars to date.

### >>VALIDATOR Findings:

Supply and TDY/travel costs are embedded within the MTFs base funding, unless the level of workload they will produce with this initiative exceeds DCP levels. Workload is not projected to exceed DCP levels.

Personnel costs remain unfunded.

# **Unfunded Requirement details:**

Category (\$000)

Personnel (Civil Service GS-11 Step 10 Physician's Assistant with 10% retention bonus, 25% for benefits: \$81,473, GS-6 Step 5 Orthopedic Tech with 25% for benefits: 37,315, and a Nurse at GS-10, Step 10, 25% for benefits: \$67,143: Total Cost: \$185,932

Supplies for 1695 outpatient visits (\$68 a visit) and 22 inpatient admissions (\$374 average): \$119,424 Misc. expenses, Travel, Bonuses, Overtime = \$3000

FIED C														
UFR Summary	]	FY01	FY(	02	FY(	3 FY(	)4 ]	FY05	FY	06	FYO	7		
O&M Personnel	\$	185	\$	185	\$	185	\$	185	\$	185	\$	185	\$	185
O&M 25XX(Maint.)							•		*	200	Ψ	100	Ψ	103
O&M Supplies	\$	119	\$	119	\$	119	\$	119	\$	119	\$	119	\$	119
O&M Pharm Supplies	:						•		•		Ψ	***	Ψ	11)
O&M Rents														
O&M Equipment														
<b>O&amp;M Minor Const.</b>														
O&M Misc.	\$	3\$		3\$	3\$	3\$		3\$	3 \$	3				
<u>OP</u>	(N	OT A	PPL	ICAL	BLE)			•	- +					
TOTAL	\$	307	\$	307	\$	307	\$	307	\$	307	\$	307	\$	307
(figures not adjusted for	or i	nflatio	m)				·		•		Ψ	20,	Ψ	507

# Appendix D

**Business Case Analysis Summary** 

Direct Care Changes in (Cos	t) or Savings	
Orthopedics	Optimal	Estimated with 100% Confidence
Marginal	(\$154,765)	(\$119,424)
TPC	\$21,319	\$11,927
Capital	\$0	\$0
Labor	(\$185,932)	(\$185,932)
Provider FTEs	1	1
Support Staff FTEs	2	2
Travel	(\$1,000)	(\$1,000)
Supplemental Care	\$0	\$0
Miscellaneous	(\$2,000)	(\$2,000)
Direct Care Net	(\$322,375)	(\$296,426)

Note:

# Cost Downtown Per OPV Cost Downtown Per Inpatient Sugery

\$252 \$4,093

CHAMPUS Costs Avoidance		
ADDS	\$181,440	\$154,728
Outpatient Visits	720	. 614
NADDS	\$332,388	\$283.500
Outpatient Visits	1,319	1,125
CHAMPUS Costs Avoidance	6、河流流播40、	
ADDs	\$61,395	\$32,744
Inpatient Visits	. 15	6
NADDs 1	\$114.604	\$57,302
Inpatient Visits	28	14
Institutional Costs Saved	\$192,173	\$100,301
Bid Price Change	(\$882,000)	(\$628,575)
MCS Contract Impact	\$882,000	\$628,575
Net Savings	\$559,625	\$332,149

#### >>VALIDATOR Findings:

Personnel costs are valid and make up the bulk (60%) of this requirement.

Compensation Data: Average Compensation of a Physician's Assistant (Surgical) in the Western US: \$68,300.

Government Cost of a GS-11 Step 10 Physician's Assistant: \$60.351 Base Pay.

Plus a 10% Retention Bonus: \$60,351 X 10% = \$6,035 Bonus

Plus 25% of Monetary Salary for Benefits: \$60.351 X 25% = \$15.087.75 Benefits

PA Total Salary Plus Benefits/Bonus = \$81,473.75

Government Cost of a GS-6 Step 5 Ortho Tech: \$29,852 + (25% henefits) = \$37,315 A Nurse at GS-10, Step 10 = \$53,715 + \$13,428,75 (25% for benefits) = \$67,143,75

Total Labor Costs: \$185,932.50

# Appendix D

- Supply and pharmacy costs are debatably within the MTF's base budget, although a strong argument could be made that the amount within the base is insufficient to cover actual inflation (i.e. ortho appliances) or increased costs due to advances in medical practice. Although the full amount of the supply requirements may not be a totally unfinanced requirement, offsets, particularly driven by inadequate OMB inflation rates and AMP should be considered as the unfinanced "shortfall" for this initiative, to be considered for additional funding.
- Productivity improvements were an initial concerns with this initiative due to historical productivity patterns/trends and the requirement to improve workload output by approximately 33% to meet recapture projections. The MTF revised their estimates based upon a sensitivity analysis that brought workload projections down to a level that had a higher probability of occurrence. (See Business Case Analysis Table on page 3)
- Third Party Collections (TPC) were also revised downward to reflect more realistic expectations. (See See Business Case Analysis Table on page 3)
- MCSC Impact:
  - Return on Investment as stated previously will have an 18-month lag, but will also continue to provide a potential savings stream after the POM years as well, for workload recaptured during the last years of the POM.
  - The biggest caveat here is that these savings projections only consider the O-Factor or workload related components of the BPA, and do not reflect changes in health care costs by the contractor or the fact that BPAs are based on total regional performance, rather than individual MTF performance. Although this initiative may produce savings for the Ft Carson MEDDAC, these savings could be offset by losses for other MTFs within the Region. This last caveat is not meant to infer though that this initiative is not worthy of funding, only that there are outside influences, beyond the control of the MTF that will ultimately shape the final BPA.
- Management Division of ACSRM provided BPA analysis and also validated the projected savings. They estimated that overall impact considering O-Factor impact, lowering of actual costs, net effect after beneficiary cost shares and OHI, plus the Government/Contractor gain share would equate to a net Government savings of \$627 in FY03.

Risks if not funded: Failure to fund this request will result in further declines in CHAMPUS-eligible workload and increasing bid-price adjustments against the government. Earlier funding of this program increases the savings to the government.

>>VALIDATOR Findings: Risk of not funding or underfunding certainly will have a very real potential for increasing the Army's liability to the MCSC contractor, in the form of a larger than anticipated BPA. This in turn will force funding from the direct care system to the purchased care system, in the classic "death spiral" scenario.

Impact to other programs if required to fund with existing resources: This program cannot be funded with current MTF or regional resources. Most MTFs within the GPRMC are already reducing the number of civilians on their payrolls just to live within the budget guidance.

>>VALIDATOR Findings: The other obvious alternative to this situation is the addition of another FTE Resource Sharer. The MTF did attempt last July to acquire another resource sharer orthopedic surgeon, but the Contractor was unable to provider this.

>>VALIDATOR'S OVERALL ASSESSMENT: Using a PA to serve as a physician extender will provide an inexpensive way to improve productivity while freeing up high cost surgeons to work on high cost cases. The MEDDAC already has fixed costs that we can leverage the under-milized OR capacity. IT may also have the residual benefit of improving the Medical Board process for Orthopedics and improve readiness by providing other than Active Duty cases for their Surgeons to operate on. Due to the lock that the MEDDAC has on its population (72% Prime enrollment), this initiative has good potential for reducing the CHAMPUS costs within the catchment area. CPT Pace did a nice job in his analysis, and covered all the bases.

UNCLASSIFIED

RECORD VERSION

POSTURE STATEMENT BY

LIEUTENANT GENERAL JAMES B. PEAKE

THE SURGEON GENERAL

UNITED STATES ARMY

BEFORE THE

COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEE ON DEFENSE

UNITED STATES SENATE

FIRST SESSION 107TH CONGRESS

ON HEALTH CARE IN THE UNITED STATES ARMY

FEBRUARY 28, 2001

UNCLASSIFIED

STATEMENT BY

LIEUTENANT GERNERAL JAMES B. PEAKE

THE ARMY SURGEON GENERAL

ON HEALTH CARE IN THE UNITED STATES ARMY

Mr. Chairman and Members of the Committee, I am Lieutenant
General James B. Peake. I thank you for this opportunity to
appear before your Committee. It is my privilege to serve as the

fortieth Army Surgeon General.

This morning I would like to discuss the opportunities and challenges that face the Army Medical Department. I will frame this discussion in terms of the three fundamental components of our mission; Projecting a Healthy and Medically Protected Force; Deploying a Trained and Equipped Medical Force; and Managing the Health of the Soldier and the Military Family.

As we look to the future, The Army Medical Department is in synchrony with the Army Vision articulated by General Shinseki and we are linked to the Transformation that will keep the Army relevant in the 21st Century. His focus on People puts Army Medicine squarely in the middle of our Army's Well Being Campaign, both as we promote the health and provide the care for the force, but also in how we attract the best for the Army Medical Department keeping the focus on the quality that is a fundamental requisite. Initiatives that I will discuss tie directly to the need to recapitalize the legacy force; leverage current day technology to build the interim force, and to get the right axis on research, science and technology to develop the objective force of the future. The tenets of Army Transformation - agility, versatility, and responsiveness - resonate throughout the Army Medical Department today.

One of my top priorities as Surgeon General is to optimize the direct care system. Optimization is essential to improve access and to control the costs of health care across the Military Health System. Increased efficiency is even more important with the recent passage of the National Defense Authorization Act for Fiscal Year 2001, which enhances the health care benefit for the military family. I have charged our Regional Medical Commanders with optimizing the productivity and utilization of our hospitals and clinics consistent with sound business practices. This means insuring adequate support staff supports the clinician, it means making the physical improvements needed to increase efficiency. I am not asking for a wish list, but rather for business plans that will clearly identify the payoffs for this investment. This type of targeted investment of resources in support of the direct care system is overdue. Successful optimization will decelerate the rising cost of health care. In time, it will relieve pressure on the services' Program Objective Memorandums and reduce diversion of funds to the Defense Health Program, while improving customer relations and patient satisfaction.

Evans Army Community Hospital in Fort Carson, Colorado, has submitted a business initiative to expand their military treatment facility orthopedic staffing. Their goal is to realign the administrative Medical Board responsibilities from the military physicians to a physician assistant, orthopedic technician, and nurse. The reengineering process will avail the military physicians for direct patient care and surgical procedures at the military treatment facility. This action has the potential of recapturing a moderate amount of orthopedic civilian purchased care claims for a relatively low investment cost. Preliminary analysis estimates an annualized cost savings to the Government of \$250 thousand after risk sharing with the managed care support contractor.

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